DOCUMENT RESUME

ED 145 524 EA 009 989

TITLE Program Budget Manual: A Guide for School Districts.
INSTITUTION Oregon State Dept. of Education, Salem. Div. of Administrative Support.
PUB DATE Apr 75
NOTE 313p.; Not available in paper copy due to dark color of paper in original document

EDRS PRICE MF-$0.83 Plus Postage. HC Not Available from EDRS.
DESCRIPTORS Administrative Personnel; Checklists; Elementary Secondary Education; *Glossaries; *Guidelines; *Intermediate Administrative Units; *Manuals; *Program Budgeting; Records (Forms); *School Budget Elections

ABSTRACT

This manual outlines an improved school budget and accounting system developed by the U.S. Office of Education (USOE). Instead of the usual line items, the new system lists accounts by program. This change will help the citizen and the school administrator see how much programs cost and where the educational dollar is being spent. Chapters focus on the budgeting process--including the suggested agenda for the first meeting of the school board each year, a suggested budget calendar, guidelines for elections, a budget planning chart, and a suggested budget criteria checklist; funds, accounts, and forms--including classifications for revenues and expenditures, definitions of dimensions and accounts, program structure, illustrations of budget forms, and excerpts from the USOE handbook; voting the levy--including what to do if the levy does not pass; and the intermediate education district tax levy. An extensive glossary is appended. (Author/IRT)

****
* Documents acquired by ERIC include many informal unpublished *
* materials not available from other sources. ERIC makes every effort *
* to obtain the best copy available. Nevertheless, items of marginal *
* reproducibility are often encountered and this affects the quality *
* of the microfiche and hardcopy reproductions ERIC makes available *
* via the ERIC Document Reproduction Service (EDRS). EDRS is not *
* responsible for the quality of the original document. Reproductions *
* supplied by EDRS are the best that can be made from the original. *
****

U.S. DEPARTMENT OF HEALTH, EDUCATION & WELFARE
NATIONAL INSTITUTE OF EDUCATION

THIS DOCUMENT HAS BEEN REPRODUCED EXACTLY AS RECEIVED FROM THE PERSON OR ORGANIZATION ORIGINATING IT. POINTS OF VIEW OR OPINIONS STATED DO NOT NECESSARILY REPRESENT OFFICIAL NATIONAL INSTITUTE OF EDUCATION POSITION OR POLICY

ED145524

PROGRAM BUDGET MANUAL

a guide for school districts

OREGON DEPARTMENT OF EDUCATION

Verne A. Duncan
Superintendent
Public Instruction

Division of
Administrative Support

Milt Baum
Associate Superintendent

Business and Auxiliary
Services Section
Edward A. Sanford, Jr.
Director

EA 009 989

PROGRAM BUDGET MANUAL

Oregon Department of Education
942 Lancaster Dr. NE, Salem, OR 97310

Verne A. Duncan, Superintendent of Public Instruction

Division of Administrative Support
Milt Baum, Associate Superintendent

Business and Auxiliary Services Section
Edward A. Sanford, Jr., Director

April 1975

620151975350O

FOREWORD

The Program Budget Manual outlines an improved school budget and accounting system developed by the U.S. Office of Education. Instead of the usual line items, the new system lists accounts by program. This change will help the citizen and school administrator see how much programs cost and where the education dollar is being spent.

Oregon is among the first states to use this system and anticipates more efficient schools and better understanding of the school budget. Your comments or questions will help us refine the system and revise the Manual. Call or write the Department's School Business and Auxiliary Services Section (378-3582), or use the postage paid questionnaire which follows.

Verne A. Duncan
Superintendent of
Public Instruction

TABLE OF CONTENTS

	Page
FOREWORD	v
ACKNOWLEDGMENTS	ix
THE BUDGETING PROCESS	1
Suggested Agenda for the First Meeting of the School Board in Each School Year	3
A Suggested Budget Calendar for School Districts	4
Guidelines for Elections	9
Distribution of School District Budget	9
Provisions for Alternate Publication of the Budget	10
Special Procedures for Districts in Specified Counties	11
Budget Planning Chart	13
Resolutions Adopting Budget, Levying Taxes, and Making Appropriations	15
A Suggested Budget Criteria Checklist	18
FUNDS, ACCOUNTS, AND FORMS	21
Classification of Revenues	21
Definitions of Revenue Accounts	27
Classification of Expenditures	38
Summary of Expenditure Accounts	39
Definitions of Dimensions of Accounts	49
Funds	49
Objects	50
Functions	60
Areas of Responsibility	83
Program Structure	88
Budget Crosswalk of Original Handbook II to Revised Handbook II	91
Notice of School Budget Hearing	101
Budget Forms Illustrated	103
Supplemental Budget	147
Excerpts from Handbook II	153
Preface	155
Chapter 1, Introduction	157
Chapter 5, Implication of Financial Accounting in Using the Handbook	163
Chapter 6, Indirect Costs and Proration	169
VOTING THE LEVY	173
The Ballot Measure	175
Determining the Estimated Rate of Levy	177
If the Levy Does Not Pass	178
Questions and Answers Concerning Effects of Levy Defeats on School and Community College Funds and Obligations	179

TABLE OF CONTENTS
(Continued)

	Page
THE INTERMEDIATE EDUCATION DISTRICT TAX LEVY	183
IEDs Operating Under ORS 334.250	183
IEDs Operating Under ORS 334.350 to 334.400	185
APPENDIX A - Supplies and Equipment	187
APPENDIX B - Glossary	211

NOTE: Although Balance Sheet Accounts are contained in the USOE Handbook II, it will be noted that they have not been included in this budget manual. However, there is no intent to minimize the importance of the new Balance Sheet Accounts by their omission. It was considered that most districts would concentrate first on the new revenue and expenditure account structure. The Balance Sheet Accounts are listed in Table I of the revised Handbook II, which was distributed to all school districts by the USOE in August 1973. Accordingly, districts have the structure of Balance Sheet Accounts in their hands as needed to expand their accounting system.

PROGRAM BUDGET MANUAL QUESTIONNAIRE

YOUR VIEWS ARE IMPORTANT! After you read and examine this publication, please forward your comments to the publications staff of the Oregon Department of Education. If you would prefer, call us at 378-4776. Or use this response form.

PLEASE RESPOND so that your views can be considered as we plan future publications. Simply cut out the form, fold and mail it back to us. We want to hear from you!

Did you read this publication?

___ Completely
___ More than half
___ Less than half
___ Just skimmed

Does this publication fulfill its purpose as stated in the preface or introduction?

___ Completely
___ Partly
___ Not at all

Did you find this publication useful in your work?

___ Often
___ Sometimes
___ Seldom
___ Never

What type of work do you do?

___ Classroom teacher
___ Consultant to classroom teachers
___ School administrator
___ Other

Would you recommend this publication to a colleague?

___ Yes, without reservations
___ Yes, with reservations
___ No
___ Other _____

Did you find the content to be stated clearly and accurately?

___ Always yes
___ In general, yes
___ In general, no
___ Always no
___ Other _____

Were the contents presented in a convenient format?

___ Very easy to use
___ Fairly easy
___ Fairly difficult
___ Very difficult
___ Other _____

What is your impression of the overall appearance of the publication (graphic art, style, type, etc.)?

___ Excellent
___ Good
___ Fair
___ Poor

When this publication is revised, what changes would you like to see made?

Additional comments. (Attach a sheet if you wish.)

Thanks!

Fold here and staple

Postage Will Be Paid by Addressee

No Postage Stamp Necessary If Mailed in the United States

BUSINESS REPLY MAIL

FIRST CLASS PERMIT NO. 199, SEC. 510, P. L. & R. SALEM, OREGON

Communications and Government Relations
Oregon Department of Education
942 Lancaster Drive NE
Salem, Oregon 97310

Fold here and staple

ACKNOWLEDGMENTS

The following members of the School Business Systems Task Force were responsible for development of this manual for using the revised USOE Handbook II:

Robert Alexander
Business Manager
Coos Bay School District

Ronald E. Babcock, C.P.A.
Rowan, Iskra & Babcock
Eugene, Oregon

Harry D. Culp
Business Administrator
Portland School District

C. Edwin Ditto
Superintendent
Oregon City School District

Frank D. Ellis
Superintendent
Gladstone School District

Vernon Gibbs
Business Manager
David Douglas School District

Errol Hassel, Chairman
Deputy Superintendent
Beaverton School District

Archie McCrae
Business Manager
Lebanon School District

Raymond A. Mullen
Superintendent
South Lane School District

Howard Pidcock
Business Manager
LaGrande School District

Ralph W. Risley, Jr.
Business Manager
Corvallis School District

Wilson Slater
Business Manager
Medford School District

Vernon W. Smith
Business Manager
Eugene School District

Eldon Urbigkeit
Business Manager
Salem School District

Marshall Watkins
Director, Administrative Services
Clackamas Intermediate Education District

Edward A. Sanford, Jr.
Director, Business and Auxiliary Services
Administrative Support
Oregon Department of Education

Guy E. Waldroop
Coordinator, School Business Systems
Business and Auxiliary Services
Oregon Department of Education

THE BUDGETING PROCESS

The school budget document is probably the most important single publication which any school system presents to the local citizens. It is the instrument which expresses the system's plan for operating its schools. It is also the expression in dollars and cents of the community's educational policy.

The superintendent, as executive officer of the district school board, should furnish the leadership for the board in taking the budget through its several stages of development. Growing out of the long-term plan and the budget file, the preliminary budget document is compiled and presented to the budget committee. After final adoption by the levying board, the document becomes the official budget as required by the Local Budget Law.

Careful attention to the content, organization, and format of the annual school budget document will help guarantee that the community wisely decides the financial level at which the public schools will be supported. These are the suggested features of the budget document:

Cover

Indicate on the cover the date the budget document will be presented to the committee, fiscal period covered, name and number of the district, county, and state and that this is a "proposed" budget.

Personnel

On the first page list the school board members with the dates that their terms expire, appointed members of the budget committee with the dates their terms expire, and the budget development staff (supervisors, directors, business office head, clerk, etc.).

The second page could contain the members of local budget committee, steering committees, advisory committees, and the school principals.

Budget Message

It is suggested that the budget message be written into the budget document as a letter of transmittal from the executive officer of the district to the budget committee.

According to ORS 294.391, the budget message shall:

1. Explain the budget document;
2. Contain an outline of the proposed financial policies for the ensuing year;
3. Describe in connection with the financial policies of the school district the important features of the budget document;
4. Set forth the reason the salient changes in appropriation and revenue items from the previous years;
5. Explain the major changes in financial policy.

Budget Calendar	Put a calendar in the budget document to outline the schedule of budget development and the procedures for taking care of legal steps of the Local Budget Law.
Table of Contents	After your document is ready for publication, prepare a well-organized, detailed table of contents for ready reference with page numbers and place it near the front of the document.
The Budget	The budget proper should contain: the Financial Summary (Form 3101); Department of Revenue's Summaries (Forms LB-1, LB-2, and LB-3); Expenditures by Function and Object for each Fund; and Revenue by Fund and Source as illustrated in this publication. To help the budget committee with its work, explanations of changes in expenditures should be included; these could follow each summary of the General Fund areas such as: Instruction, Supporting Services, and Community Services.

SUGGESTED AGENDA
FOR THE FIRST MEETING OF THE SCHOOL BOARD
IN EACH SCHOOL YEAR

(Name of School District)
(Date - Time - Place)

1. Minutes of last meeting

2. District school board organization and annual procedural business
   a. Introduction and welcome of newly elected directors. [New directors are presumed to have been sworn in within 30 days following their election in accordance with ORS 332.005 (3).
   Oath of Office:

   "I, _____, being duly sworn, will support the Constitutions and the laws of the United States and the State of Oregon, and will discharge the duties of the school district to the best of my ability, so help me, God."]

   b. Election of board chairman, vice chairman
   c. Determine amounts of the fidelity bond of persons who shall be bonded
   d. Designate the following:
      i) Chief administrative officer who thereby becomes school district clerk
      ii) Custodian of funds
      iii) Budget officer
      iv) Official auditors for the school year
      v) Regular monthly meeting day or days, time and place
      vi) A depository for school funds
   e. Appoint new budget committee members to fill vacancies and set their terms of office
   f. Review and bring up to date board policies that concern responsibility for the budget
   g. Discuss a suggested budget calendar

3. Old business
   a. Determine that resolutions have been enacted adopting the budget, declaring the tax levy and directing its certification to the assessor, and making the appropriations
   b. Bid openings

4. Reports

5. New business
   a. Appoint members of standing committees
   b. Personnel changes

6. Review of district school board policies for new members

7. Other

8. Next meeting

9. Adjournment

A SUGGESTED BUDGET CALENDAR
FOR SCHOOL DISTRICTS
1974-75

	JULY					AUGUST					SEPTEMBER					OCTOBER					NOVEMBER					DECEMBER				
	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F
1	1	2	3	4	5				1	2	2	(3)	4	5	6		1	2	3	4					1	(2)	3	4	5	6
9	8	(9)	10	11	12	5	6	7	8	9	9	(10)	11	12	13	7	(8)	9	10	11	4	5	6	7	8	9	(10)	11	12	13
7	15	16	17	18	19	12	(13)	14	15	16	16	17	18	19	20	14	15	16	17	18	11	(12)	13	14	15	16	17	18	19	20
4	22	23	24	25	26	19	20	21	22	23	23	24	25	26	27	21	22	23	24	25	18	19	20	21	22	23	24	25	26	27
	29	30	31			26	27	28	29	30	30					28	29	30	31		25	26	27	28	29	30	31			

	JANUARY					FEBRUARY					MARCH					APRIL					MAY					JUNE				
	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F
1			1	2	3												1	2	3	4				1	2	2	3	4	5	6
9	6	7	8	9	10	3	4	5	6	7	3	4	(5)	6	7	7	(8)	9	10	11	5	(6)	7	8	9	9	(10)	11	12	13
7	13	(14)	15	16	17	10	(11)	12	13	14	10	11	12	(13)	14	14	15	16	(17)	18	12	(13)	14	15	16	16	17	18	19	20
5	20	21	22	23	24	17	18	19	20	21	17	18	19	(20)	21	21	22	23	(24)	25	19	20	21	22	23	23	24	25	26	27
	27	28	29	(30)	31	24	25	26	27	28	24	25	26	27	28	28	29	30			26	27	28	29	30	30				
											(31)																			

The dates are selected for districts which use weekly newspapers.

Underlining indicates changes in the previous year's budget calendar procedures.

ASSUMPTIONS: Monthly Board Meeting -- Second Tuesday;
Weekly Newspaper Published -- Thursday;
First day of school is Tuesday following Labor Day;
Levy Election is held on first Tuesday in May.

Dates:	Procedure:
July 9, 1974	BOARD MEETING. Organize the board; appoint new budget committee members and designate the budget officer. (Alternate budget procedures that govern school districts in Multnomah County are listed on a page following this calendar.)
August 13, 1974	BOARD MEETING. Invite all budget committee members to attend board meetings and keep them informed in advance of board meetings at which budget related matters will be discussed. August activities: 1. Plan a proposed budget calendar to negotiate with exclusive representatives; it should include an effective date, a reopening date, and an expiration date. Assign confidential employees. Identify supervisors that will be on the management team;

August 13, 1974 (Continued)	revise job descriptions, spelling out supervisory authority. 2. Plan first fall collective bargaining meetings. 3. Develop procedures to conduct elections, if needed, of the representatives for certificated and classified personnel. If a petition to challenge the present representation or to create a bargaining unit has been received, it should be filed with the Public Employe Relations Board (PERB), 300 Capitol Tower Building, Salem, OR 97310 (378-3807).
September 3, 1974	First day of school.
September 10, 1974	BOARD MEETING. Make any changes deemed advisable in the district's educational plan and project costs.
October 8, 1974	BOARD MEETING. Disseminate educational plan for the ensuing school year to serve as a guideline for staff and community involvement in budget preparation.
December 2, 1974	A suggested target date for the employe exclusive representatives (certificated and noncertificated) and board to reach agreements on budget related issues. If impasse is called for by either party, notify PERB of the status of negotiations to select a mediator. If agreement through mediation is not reached within 15 days, both parties may agree to submit the issues to fact-finding.
December 10, 1974	BOARD MEETING. Review and discuss proposed budget estimates and personnel assignment changes recommended by the staff. Grant authorization for the printing of the proposed budget document.
December 20, 1974	A suggested target date for completion of mediation if needed. If an agreement has not been reached, notify the PERB that fact-finding is to be initiated. The board and the exclusive representative may select their own fact finder.
January 14, 1975	BOARD MEETING. Discuss budget-building progress.
January 30, 1975	Publish "Notice of Budget Committee Meeting" in a newspaper of general circulation in the district. Notice to be published not more than 14 days nor less than 8 days prior to date of the meeting.

NOTICE OF BUDGET COMMITTEE MEETING

NOTICE IS HEREBY GIVEN, pursuant to ORS 294.401, that a meeting of the Budget Committee of _____ School District No. _____ of _____ County, State of Oregon, will be held at (place of meeting) on the _____ day of _____, 19___ at _____ o'clock for the purpose of receiving the budget message and budget document of said district for the fiscal year 19___ - 19___.

This is a public meeting where deliberations of the Budget Committee will take place, and any person may appear and discuss proposed programs with the Budget Committee at that time. A copy of the budget document will be available at _____ (appropriate address) _____ at the time of the meeting.

_____ Name of the Budget Officer

February 4, 1975 — Suggested deadline for fact-finding, if required (30 days for factfinder after hearings).

February 11, 1975 — Initial meeting of the budget committee. Elect chairman and secretary. Budget Committees may opt to elect a vice chairman. Presentation of the budget message by the executive officer and the budget document by the budget officer. Consider recommendations from citizens. Announce the time of the next meeting, if any. The budget committee shall schedule meetings as required; it may demand and receive any information it requests and compel the attendance of any employee at its meetings. All meetings shall be open to the public. The budget document is filed in the district office as a public record, and a copy of the document or part thereof is made available to any person requesting it.

BOARD MEETING. Personnel files should be reviewed by the superintendent and the board in preparation for personnel recommendations in March. Certificated personnel not yet elected to tenure are to be notified by March 15 that they are elected or nonreelected.

March 3, 1975 — Deadline for Basic School Support Fund estimate from the Superintendent of Public Instruction.

March 5, 1975 — Target date for approval of budget by budget committee.

NOTE: School districts in Wheeler, Grant, Harney, and Wallowa counties are governed by additional budget procedures outlined on a page following this calendar.

March 13, 1975 — First publication of the "Notice of School Budget Hearing" and the summarized budget (not more than 25 days nor less than 15 days prior to hearing). See pages 142-144 of this manual for sample of publication packet.

March 13, 1975 (Continued)

The Local Budget Law provides that municipal corporations may publish the conventional budget summary as in previous years, or a program/activity budget summary accompanied by narrative descriptive statements (ORS 294.416; 294.418).

NOTE: Alternate methods of publicizing budgets of certain school districts are outlined immediately following this calendar.

March 15, 1975

Deadline for notification of contract renewal or nonrenewal of probationary certificated personnel (ORS 342.513).

March 20, 1975

Second publication of the "Notice of School Budget Hearing" (not more than 14 days nor less than 8 days prior to hearing). The summarized budget is not required to accompany this published notice; however, the notice must state the name and date of the newspaper which contained the published budget summary. See page 101 of this manual for sample of notice.

March 31, 1975

Public hearing on the budget as approved by the budget committee. It may be necessary that a brief board meeting follow the public hearing to determine whether the amount to be voted upon the first Tuesday in May shall be changed from that in the approved budget as a result of testimony presented at the budget hearing. The amount of the tax levy in the published budget may not be increased without a republication and another hearing.

The budget hearing shall be held prior to the date on which the county clerk must be given the 35-day advance notification of the election. See April 1 below.

April 1 - May 1, 1975

Petitions will be accepted for an election for exclusive representation of employees. When petition is received, contact the PERB.

April 1, 1975

Deadline for nontenured teachers to notify the board of their acceptance or rejection of the position offered them.

Prior to April 1, 1975, not less than 35 days before the date of election, the district shall:

1. Notify county clerk of the principal county of the election to be held. See ORS 259.010 (6), (8); 310.360; 310.330.
2. Designate the newspaper for publication not less than 30 days before the election (ORS 259.100).

April 1, 1975

Deadline for school board candidates to file a certification of nomination (35 days before date of election; ORS 259.070).

April 17, 1975	First publication of election notice on levy outside six percent limitation (not more than 25 days nor less than 15 days prior to election). Post the notice of election in at least three conspicuous public places and at each polling place in the district (at least 10 days prior to election date).
April 24, 1975	Second publication of the election notice (not more than 14 days nor less than 8 days prior to election).
May 6, 1975	First Tuesday in May, school district election for new board member(s) and for approval of the proposed tax levy outside the six percent limitation. Polls may be open from 2 p.m. to 8 p.m. or from 8 a.m. to 8 p.m. Other possible election dates: See ORS 259.260 as amended by Chapter 45, Oregon Laws 1974.
May 13, 1975	BOARD MEETING. Obtain the canvassed election results from the county clerk and record same.
June 10, 1975	BOARD MEETING. Adopt the budget, make the appropriations, and declare the tax levy (resolutions should be entered into the board minutes for each of these actions). At the time the budget is adopted, expenditures in each fund of the budget may be increased up to ten percent above that in the published budget provided that the tax levy of the published budget is not increased. To exceed either of these restrictions would require republication of the budget and another public hearing. See page 15 for sample resolutions.
July 15, 1975	The tax levy shall be certified to the county assessor.

NOTE: The foregoing calendar provides for: 1) the preparation of the budget; 2) the review and approval of the budget; 3) the budget hearing; and 4) the levy election. This appears to be the logical and expedient sequence for these events to occur.

However, Oregon law does not mandate that the levy election follow the budget preparation process. The levy election may precede the preparation of the budget, or it may occur at any point during the budget development process.

GUIDELINES FOR ELECTIONS

The general election laws of Oregon apply to election of school districts, IEDs and community colleges. Districts are responsible for election expenses.

The regular and special elections of school districts shall be held on the days listed below (except for recall elections). ORS 259.260.

1.	Fourth Tuesday in January	January 28, 1975
2.	Third Tuesday in March	March 18, 1975
3.	First Tuesday in May (Regular)	May 6, 1975
4.	Third Tuesday in June	June 17, 1975
5.	Second Tuesday in July	July 8, 1975
6.	First Tuesday in August	August 5, 1975
7.	Third Tuesday in September	September 16, 1975
8.	First Tuesday after the first Monday in November	November 4, 1975

The county clerk shall be notified of a forthcoming school district election not less than 35 days before the date of the election (ORS 259.080; 310.360; 310.330).

Nomination of Candidates (ORS 259.070);

Notice of Election (ORS 259.090; 259.100).

DISTRIBUTION OF SCHOOL DISTRICT BUDGET

The budget and related documents are to be distributed as outlined below. The ORS reference is the statutory authority for the distribution.

Two copies each of the following documents to the county assessor (ORS 294.455; 310.060):

Budget document as finally adopted
Notice of Property Tax Levy (original and copy)
Newspaper clipping of published notices per ORS 294.421 (1) and (2), or
Mailing to voters per ORS 294.421 (4), if applicable, or
Posted notice per ORS 294.421 (5), if applicable

The county assessor will mail one copy of the above materials to the Department of Revenue.

One copy each of Budget Document as finally adopted, and Notice of Property Tax Levy to each of the following:

County clerk (ORS 310.060)
County treasurer (if bonded indebtedness exists) (ORS 328.265)
IED superintendent (ORS 310.060)
Superintendent of Public Instruction (ORS 326.310)

PROVISIONS FOR ALTERNATE PUBLICATION OF THE BUDGET

If no newspaper is published within a municipal corporation, a district has two alternatives: 1) publish the budget summaries and notice of public hearing in a newspaper of general circulation; 2) send, by regular mail, copies of the budget summaries and a notice of the hearing to the legal voters of the district at least 20 days prior to the hearing. Only one copy of the summaries and notice need to be mailed to a household in which there are two or more legal voters. If distribution is made by mail, a notice must be published once in a newspaper of general circulation in the district giving the following information (ORS 294.421):

1. The date, time, and place of the hearing by the governing body on the budget.

2. The place and time where a copy of the budget may be inspected or obtained by the public.

3. The total budget and taxes proposed to be levied.

4. The change in the amount of the proposed tax levy and preceding year's proposed tax levy.

The publication shall be not less than 8 nor more than 14 days prior to the budget hearing.

If no newspaper is published in a municipal corporation and if the total estimated expenditures do not exceed $50,000, a municipal corporation may: 1) post, in three conspicuous places, copies of the budget summaries and notice of the public hearing; or 2) publish them in a newspaper of general circulation in the district; or 3) mail the budget summary as described in the preceding paragraphs. The posting must be done at least 20 days prior to the date of the hearing on the budget. If the summaries and notice are posted instead of published, a notice must be published in a newspaper of general circulation as in the first example above (ORS 294.421).

SPECIAL PROCEDURES FOR DISTRICTS IN SPECIFIED COUNTIES

NOTE: Districts in Multnomah County which anticipate asking voter approval of a special levy shall so notify the Tax Supervising and Conservation Commission at least 55 days prior to the date of the election (ORS 294.655).

1. Procedures for Multnomah County school districts not exceeding 100,000 population which elect to hold their own public hearing:

   a. Following its review and revision, if any, of the budget document, the budget committee submits the document, before it is approved, to the Tax Supervising and Conservation Commission at least 20 days before the budget summary is to be published.

   b. Upon receiving the budget document back from the Commission, the budget committee acts upon the Commission's recommendations and approves the budget document.

   c. The school board sets the date for a public hearing and publishes a notice of the hearing, together with a summary of the budget document, as required of other school districts.

   d. A newspaper published within the boundaries of the district is to be used if there is such. If not, one of general circulation in the district will be designated by the board.

   e. If the tax base is insufficient, the school board sets a date for an election to exceed the six percent limitation and publishes twice in the newspaper a notice of the election, the first publication not less than 15 days nor more than 25 days and the second publication not less than 8 days nor more than 14 days prior to the election date.

   f. The school board adopts the budget, makes the appropriations, and declares the levy. Within limits stated in the law, the school board may amend the budget prior to adopting it.

2. Procedures for the Multnomah County school districts not exceeding 100,000 population which elect to have their budget hearing conducted by the Tax Supervising and Conservation Commission:

   a. Following its review and revision, if any, of the budget document, the budget committee approves the budget.

   b. The school board submits the approved budget to the Commission which sets the date for and conducts a public hearing on the budget with the school board or its representatives present at the hearing.

   c. The school district publishes its budget summary and notice of school budget hearing as is required of other districts.

d. Upon receiving the budget document back from the Commission, the school board takes action that is outlined in 1e above, if applicable, and 1f.

3. Procedures for Multnomah County school districts that have a population over 100,000 but not exceeding 250,000 are the same as listed in Section 2 above.

4. Procedures for the Multnomah County school districts that have a population over 250,000:

   a. The school board approves the budget and submits it to the Tax Supervising and Conservation Commission at least 20 days prior to a public hearing date set by the Commission.

   b. The Commission sets the date for and conducts a public hearing on the school district's budget. The school board or its representatives are to be present at the hearing.

   c. The school district publishes at least 8 and not more than 14 days prior to the hearing a "Notice of School Budget Hearing," the total budget requirements and taxes proposed to be levied, and the change in the amount of the proposed tax levy and the last preceding proposed tax levy.

   d. Upon receiving the budget document back from the Commission, the school board takes action outlined in 1e, above, if applicable, and 1f.

5. Procedures for school districts of Wheeler, Grant, Harney and Wallowa counties:

   a. The school board forwards the budget to the Intermediate Education District (IED) board not later than March 15.

   b. The IED board examines the school district budgets and by April 10 notifies districts of contemplated changes, if any, in the budget.

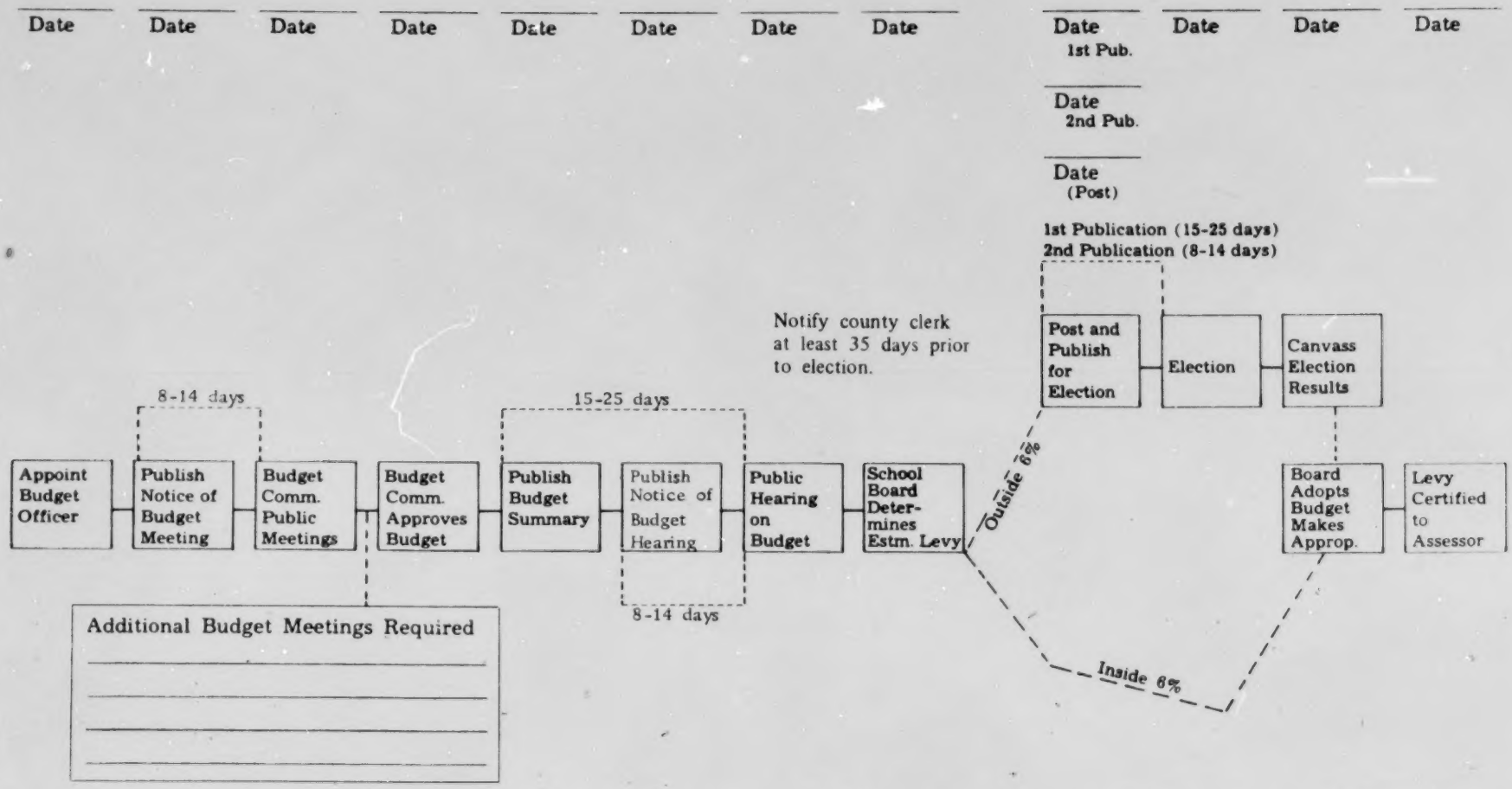
   c. The IED board, upon request, meets with the local board for the purpose of discussing contemplated changes.

   d. The IED board notifies districts by April 20 of final local budget approved by the IED board.

   e. The local board determines the district special levy, if any, to be made to supplement the budget approved by the IED board.

   f. If a district special levy is necessary, the procedure in other counties is carried out to set a date for an election to exceed the six percent limitation. At this point the steps outlined on pages 6 and 7 will be followed, except the dates will be different.

BUDGET PLANNING CHART



Illustrated above is a suggested diagram that may be helpful for the budget officer to chart significant dates on which certain actions must occur in connection with the development of the budget as set forth in the Local Budget Law.

The chart is a variation of one developed at the Multnomah Intermediate Education District.

3-15
13

RESOLUTIONS ADOPTING BUDGET, LEVYING TAXES, AND MAKING APPROPRIATIONS

1. BE IT RESOLVED that the Board of Directors hereby adopts the budget approved by the budget committee of the _____(1)_____ on _____ (2) _____ now on file in the office of _____(3)_____.

NOTE: In the event the budget to be adopted differs from the one approved by the budget committee, a suggested wording for the resolution may be: "BE IT RESOLVED that the Board of Directors hereby adopts the budget for 19__-19__ in the office of _____(3)_____."

2. BE IT RESOLVED that the Board of Directors levies the taxes provided for in the budget adopted in paragraph 1 of this resolution in the aggregate amount of $_____(6)_____ and that these taxes are hereby levied upon all taxable property within _____(1)_____ as of 1 a.m., January 1, ____(4)____.

3. BE IT RESOLVED that the amounts for the fiscal year beginning July 1, ____(4)____, and for the purposes shown below are hereby appropriated as follows:

GENERAL FUND

Instruction	$2,284,596
Supporting Services	1,746,889
Community Services	4,480
Interagency/Fund Transactions	39,301
Operating Contingencies	56,300
Total General Fund Appropriations	$4,131,566

DEBT SERVICE FUND

Debt Service	$ 131,094

FOOD SERVICE FUND

Supporting Services	$ 200,501

(1) Name of school district.
(2) Date on which budget was approved by the budget committee.
(3) Title of the officer who will have custody of the budget document.
(4) The calendar year in which the tax levy is certified to the county assessor.
(5) Aggregate sum of budget requirements of all funds.
(6) The total sum of taxes to be levied for the ensuing year taken from the Financial Summary of the Budget.

NOTE: Your attention is invited to the memorandum on the following page in which the Department of Revenue authorizes appropriations as illustrated above.

3-75
15

STATE OF OREGON

INTEROFFICE MEMO

DEPARTMENT OF REVENUE
Assessment and Appraisal Division

TO: Guy Waldroop, Coordinator
School Budget Services
Department of Education

DATE: December 31, 1974

FROM: Dwight D. Butt, Manager
Local Budget Unit

Dwight D. Butt

SUBJECT: Appropriations for School District Program Budgets

This memo is intended to make clear some of the points we discussed at our meeting Wednesday, December 18, 1974, regarding how school districts should make appropriations when they have a program budget.

I certainly applaud your effort in giving the school districts of the state some direction on this matter. I have discussed this issue with both Ira Jones of the Attorney General's office and Bill Miles of the Division of Audits. We wanted to make it clear that within the context of this memo, we are talking only about school districts, and not other municipalities who may be considering program budgets.

We feel that the broadest level of appropriations should be at the Level I Function within a fund. That is, within the General Fund, for example, the appropriations would be: Instruction, Supporting Services, Community Services, and Inter-Agency Fund Transaction. Then the Special Revenue Fund would have the same appropriations, if applicable, and the Debt Service Fund would be appropriated to Debt Service.

Ira, Bill, Don, and I all feel that the integrity of funds should be maintained by making separate appropriations for each fund. It seems like it would be easier to account for and audit federally and state funded programs if the appropriations of all funds were maintained individually.

It would be okay with us if a district wanted to appropriate at Level II, III, or IV, but we do not recommend it.

Following are some suggested appropriations for a program budget:

GENERAL FUND

Instruction
Supporting Services
Community Services
Inter-Agency Fund Transaction

BOND RETIREMENT FUND

Debt Services

SERIAL CONSTRUCTION FUND

Supporting Services

25

3-75
16

SPECIAL REVENUE FUND

Instruction
Supporting Services
Community Services
Inter-Agency Fund Transaction

WORKING CAPITAL FUND

Supporting Services

This obviously brings up the question of how budget information should be presented on the publication Forms LB-2 and LB-3. Since the Level I Function appropriations would do away with the titles of Personal Services, Materials and Services, Capital Outlay, and All Other Requirements, the Level I Function titles of Instruction, Supporting Services, Community Services, Inter-Agency Fund Transaction, and Debt Services should be substituted on the LB-2 and LB-3 forms for the present titles. However, the same format should be used.

Another question that might arise would be which appropriation title should include operating contingency accounts. Rather than including contingency accounts in any of the five titles listed above, a separate appropriation with the title of Operating Contingency would be proper. This appropriation would then be listed within any fund that contains an operating contingency account.

I hope this will make clear the Local Budget Unit's opinion on the points we discussed the other day. If you have questions on this material, please do not hesitate to give us a call.

DDB:rd

cc: Ira Jones
Bill Miles
Gilbert Gutjahr

A SUGGESTED BUDGET CRITERIA CHECKLIST

The School Budgetary Process	Check if Used
1. Does the district have board policies to govern the responsibility of the budget?	
2. Does the budget show evidence of long-term planning?	
a. Is there a projected enrollment schedule?	
b. Is there a construction plan?	
c. Is there a schedule for maintenance and remodeling?	
3. Does the district develop an annual budget calendar to guide the year's work?	
4. Does the district develop a budget document that is easily handled?	
a. Is there a statement of the district's educational philosophy in the document?	
b. Is a list of the district's educational aims and objectives included in the document?	
c. Is there a statement of justification for expenditures included after each proposal?	
5. Does the district budget avoid year-end surpluses or deficits in school funds?	
6. Does the district budget list all estimated receipts and all estimated expenditures?	
a. Is there an adequate accounting system?	
b. Are fixed assets properly accounted for annually?	
7. Does the planning for the budget develop a well-rounded program?	
a. Is there an established per pupil allotment for the different areas?	
b. Is there a well-planned review of all budget requests?	
c. Is there a planned control of all appropriations?	
8. Does the district plan the budget with the coordination of all personnel?	

School Budget Form	
1. Does the budget document have the following four fundamental considerations?	
a. Is there an education plan?	
b. Is there a priority plan?	
c. Is there an expenditure plan?	
d. Is there an income plan?	
2. Does the budget document have an adequate outline?	
a. Is there a cover?	
b. Is there a table of contents?	
c. Is there a budget message?	
3. Does the district use a standard and uniform accounting system?	

4. Does the budget show the financial status of the district? _____
   a. Is there a schedule of bonded indebtedness? _____
   b. Is there a schedule for contracted salaries? _____
   c. Is there a schedule of contracted services? _____
5. Does the budget show an analysis of expenditures with the supporting details? _____
   a. Is there a list of expenditures by buildings? _____
   b. Is there a list of expenditures by department? _____
   c. Is there a unit cost developed for expenditures? _____

Lay Advisory Committees

1. Does the district have a planned program to use community groups in developing the budget? _____
2. Does the district make use of special committees to assist in the educational planning? _____
3. Does the district have a definite method of appointing members to the committees? _____
4. Does the district have a list of powers and duties for the budget committee? _____
5. Do the levying board and appointed budget committee members work together in planning the estimates such as expenditures, income, and tax levy? _____
6. Does the district have a well-planned public relations program for the budget? _____

Preparing the Budget

1. Does the district have a calendar scheduling all necessary budget activities throughout the year? _____
2. Does the budget document have a detail of pupil accounting? _____
   a. Is there a census report? _____
   b. Is there an enrollment forecast? _____
   c. Is there a class schedule? _____
3. Does the budget document have a summary of receipts? _____
4. Does the budget document have any comparisons to study? _____
   a. Is there any attendance comparison? _____
   b. Is there a tax rate comparison? _____
5. Does the budget have supporting material for the estimated expenditures? _____
   a. Is there an inventory of supplies? _____
   b. Is there a list of needs for the next year? _____
   c. Is there an organization plan for the school with unit costs? _____
   d. Is there a schedule of principal and interest payments for each bond issue? _____

Advertising the Budget

1. Does the district distribute copies of the budget to the community? _____
2. Does the district publish the budget in the local papers? _____

Adoption of the Budget

1. Do the district board minutes show resolutions to determine and declare the tax levy? _____
2. Do the responsible officials notify all departments of the appropriations in the adopted budgets? _____
3. Does the district distribute the adopted budget to all necessary county and state officials? _____

Budget Limitations

1. Does the district follow the budget calendar, abiding by all legal requirements? _____
2. Does the budget classify all the special levies and special funds? _____

Budget Controls in Operation

1. Does the district use an accepted work plan to schedule the budget appropriations? _____
   a. Is there a notification to the staff members on the allotment of funds? _____
   b. Is there a schedule of payments developed for goods and services? _____
   c. Is there a monthly balance statement of all accounts given to the district board? _____
2. Does the district have provisions for emergencies? _____
   a. Is there a provision for borrowing? _____
   b. Is there a provision for budget transfers? _____
3. Does the district have a year-end report of their financial status? _____

The last step of budgetary procedure is that of appraisal, which is an attempt to evaluate the effectiveness of the budget plan. Have the budgetary procedures been evaluated to make next year's plan more effective? _____

THIS IS A SUGGESTED BUDGET CHECKLIST. ADMINISTRATORS SHOULD AMEND OR OTHERWISE ALTER THE CONTENTS TO MEET LOCAL ORGANIZATION AND CONDITIONS.

CLASSIFICATION OF REVENUES

Revenues are classified by type and source for the various funds of a Local Education Agency (LEA). Revenues are defined as additions to assets which: 1) do not increase any liability, do not represent the recovery of an expenditure; 2) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets; and 3) do not represent contributions of fund capital in food services and pupil activity funds.

The diverse nature of school district operations and the necessity of determining legal compliance preclude a single set of accounts for recording and summarizing all the financial transactions of a LEA. Instead, the required accounts are organized on the basis of funds, each of which is completely independent of any other. Each fund must be so accounted for that the identity of its resources, obligations, revenues, expenditures, and fund equities is continually maintained. These purposes are accomplished by providing a complete self-balancing set of accounts for each fund which shows its assets, liabilities, reserves, fund balances or retained earnings, revenues, and expenditures. The types of funds are listed and defined in the chapter on expenditures.

To illustrate the diverse nature of the financial transactions of a LEA, consider the four sources of revenue and the objects of expenditure. Revenue from intermediate, state, and federal sources pose no great problems, as they are used generally for the current year's operation. In other words, fiscal year money is spent for the current fiscal year.

Revenue from local sources, on the other hand, is expended for two periods: the current year only and the current year plus future years (capital outlay). Also local revenue comes from several different local sources. It is generated from taxes, fees from patrons (tuition and transportation), earnings on investments, services to other LEAs, sales from school enterprises (food and pupil activities), gifts, and interfund transactions. These interfund transactions result from 1) the sale of fixed assets; 2) the recovery of losses on insured property; 3) the return of prior year's expenditures; 4) the sale of bonds; and 5) transfers of money from one fund to another.

Each of these types of revenue increases the assets of a fund but does not necessarily increase the assets of the LEA. Revenue from other LEAs is revenue to the LEA but is not revenue to the state when the LEA reports revenue to the state. Revenue for the enterprise funds (food services and pupil activity) are revenues for the funds but are not necessarily revenues for the LEA. The enterprise funds exist only as businesses within the LEA; that is, they are accounting entities for activities which are not for profit but only to support the school activities.

Revenues resulting from the interfund transactions, even though they are revenues for funds, are not revenues for the LEA. The sale of fixed assets merely changes the form of an asset from fixed to cash. Recoveries from insurance adjustments are changes in the form of an asset from fixed to cash. The return of a prior year's expenditures is carried to the fund balance of the appropriate fund. Sales from bonds are transferred to the Capital Projects fund as revenue, and the liability they incur is added to the Long Term Debt group of accounts. A transfer of money from one fund to another is considered money collected by one fund as agent for another fund. It is revenue for the receiving fund only. (The interfund revenues are starred in the list of revenues.)

It is important to emphasize three points: 1) the listing of revenues in this chapter does not dictate procedures for reporting LEA income to state and federal education agencies; 2) identification of LEA income data needed for reporting purposes will require special instructions; and 3) income generated from interfund transactions (listed above) is not income for a LEA and will require separate identification to assure appropriate reporting. Moreover, the definition of revenue has not changed and current revenue categories can be maintained.

Thus, just as it is essential to account for LEA operations by funds, it is essential to report revenues by funds in a combined statement for all funds rather than for the LEA as an entity. Financial reports to school boards and state agencies showing status of LEA revenues, expenditures, and balances are of four types: 1) combined balance sheet statement showing LEA assets, liabilities, and fund balances for all funds; 2) combined income statement showing revenues and expenditures for all funds; 3) changes in fund balances for all funds; and 4) changes in financial position for all funds. Full disclosure of financial transactions is made from these reports.

The types of revenue from each source, 1) local, 2) intermediate, 3) state, and 4) federal, are defined and listed below.

(1) Revenue from local sources is the amount of money produced within the boundaries of the LEA and available to the LEA for its use. Money collected in the same amount by another governmental unit as an agent of the LEA (less collection costs), is recorded as revenue from local sources. Shared revenue (revenue levied by another governmental unit, but shared in proportion to the amount collected within the LEA) is also recorded as revenue from local sources. Money transferred without having to be repaid, money received for the recovery of an expenditure, and proceeds from the sale of bonds are local revenue.

(2) Revenue from intermediate sources is revenue from funds collected by an intermediate administrative unit, or a political subdivision between the LEA and the state, and distributed to LEAs in amounts that differ in proportion to those which were collected within such systems.

An illustration of revenue from intermediate sources is the case of a county which levies and collects a sales tax in the county, and

distributes the money thus collected to the various LEAs as a flat grant or on an equalization-aid basis.

(3) Revenue from state sources is revenue from funds collected by the state and distributed to LEAs in amounts different proportionately from those which were collected within such LEAs.

(4) Revenue from federal sources is revenue from funds collected by the Federal Government and distributed to LEAs in amounts that differ in proportion from those which were collected within such LEAs. It is unimportant whether the funds are distributed directly to the LEA by the Federal Government or through some intervening agency such as the state. When an LEA does not have a method for determining the pro rata share of federal, state and other sources of revenue in a commingled grant, it is recommended that the distributing agency provide this information to the local or intermediate agency.

Within each source of revenue, individual items of revenue are classified into basic groupings of similar types of revenue such as taxes, or similar purposes such as Student Activities. These group headings are not account titles; they are used only as a convenient means of identifying specific revenue accounts for reporting purposes.

Listing of Revenues

General types of revenue are summarized below. The revenues listed are defined in the section following (pages 27 to 37).

		Definition Page No.
1000	Revenue from Local Sources	27
1100	Taxes	27
1110	Ad Valorem Taxes Levied by LEAs	27
1111	Current Year	
1112	Prior Year	
1120	Ad Valorem Taxes Levied by Another Government Unit	27
1130	Sales and Use Tax	27
1140	Income Tax	27
1180	Other Taxes	28
1190	Penalties and Interest on Taxes	28
1200	Revenue from Local Governmental Units Other Than LEAs	28

Listing of Revenues (Continued)

		Definition Page No.
1000	Revenue from Local Sources (Continued)	
1300	Tuition	28
1310	Regular Day School Tuition	28
1311	Tuition from Pupils or Parents	28
1312	Tuition from Other LEAs Within the State	28
1313	Tuition from Other LEAs Outside the State	28
1320	Adult Continuing Education Tuition	28
1321	Tuition from Pupils or Parents	28
1322	Tuition from Other LEAs Within the State	29
1323	Tuition from Other LEAs Outside the State	29
1330	Summer School Tuition	29
1331	Tuition from Pupils or Parents	29
1332	Tuition from Other LEAs Within the State	29
1333	Tuition from Other LEAs Outside the State	29
1400	Transportation Fees	29
1410	Regular Day School Transportation	29
1411	Transportation Fees from Pupils or Parents	29
1412	Transportation Fees from Other LEAs Within the State	29
1413	Transportation Fees from Other LEAs Outside the State	29
1420	Summer School Transportation	29
1421	Transportation Fees from Pupils or Parents	29
1422	Transportation Fees from Other LEAs Within the State	30
1423	Transportation Fees from Other LEAs Outside the State	30
1500	Earnings on Investments	30
1510	Interest on Investments	30
1520	Dividends on Investments	30
1530	Gain or Loss on Sales of Investments	30
1600	Food Services	30
1610	Sales to Pupils	30
1611	Breakfast	30
1612	Lunch	30
1619	Other	30
1620	Sales to Adults	31
1621	Breakfast	31
1622	Lunch	31
1629	Other	31

Listing of Revenues (Continued)

		Definition Page No.
1000	Revenue from Local Sources (Continued)	
1700	Pupil Activities	31
1710	Admissions	31
1720	Bookstore Sales	31
1730	Pupil Organization Membership	31
1790	Other Pupil Activity Income	31
1900	Other Revenue from Local Sources	31
1910	Rentals	31
1920	Contributions and Donations from Private Sources.	32
1930	*Sale and Loss of Fixed Assets	32
1931	Sale of Fixed Assets	32
1932	Compensation for Loss of Fixed Assets	32
1940	Services and Supplies Provided Other LEAs	32
1941	Services Provided Other LEAs Within the State .	32
1942	Services Provided Other LEAs Outside the State.	32
1950	*Refund of Prior Year's Expenditures	32
1960	*Transfer From Other Funds	32
1970	*Sales of Bonds	32
1980	Premium on Bonds Sold	33
1990	Miscellaneous	33
2000	Revenue from Intermediate Sources	33
2100	Grants-In-Aid	33
2110	Unrestricted Grants-In-Aid	33
2111	County School Fund Levy	33
2112	Federal Forest Fees	33
2113	Intermediate Education District Current Year Apportionment	33
2114	Intermediate Education District Prior Years Apportionment	33
2120	Restricted Grants-In-Aid	34
2200	Revenue in Lieu of Taxes	34
2300	Revenue for/on Behalf of the LEA	34

*Revenues which are not revenues to an LEA.

Listing of Revenues (Continued)

		Definition Page No.
3000	Revenue from State Sources	34
3100	Grants-In-Aid	34
3110	Unrestricted Grants-In-Aid	34
3111	Basic School Support Fund-General Support	34
3112	Common School Fund	35
3119	Other	35
3120	Restricted Grants-In-Aid	35
3121	Gifted Children Program	35
3122	Handicapped Children Program	35
3123	Educable Mentally Retarded Children Program	35
3124	Trainable Mentally Retarded Children Program	35
3125	Driver Education	35
3126	Basic School Support Fund-School Lunch Match	35
3127	Special Schools	35
3129	Other	35
3200	Revenue in Lieu of Taxes	35
3300	Revenue for/on Behalf of the LEA	35
4000	Revenue from Federal Sources	36
4100	Grants-In-Aid	36
4110	Unrestricted Grants-In-Aid Received Directly from Federal Government	36
4120	Unrestricted Grants-In-Aid Received from Federal Government Through the State	36
4130	Restricted Grants-In-Aid Received Directly from Federal Government	36
4140	Restricted Grants-In-Aid Received from Federal Government Through the State	36
4200	Revenue in Lieu of Taxes	37
4210	Operational Grants-In-Aid to Federally Impacted Areas	37
4220	Capital Grants-In-Aid to Federally Impacted Areas	37
4300	Revenue for/on Behalf of the LEA	37

DEFINITIONS OF REVENUE ACCOUNTS

Code	Descriptor
1000	Revenue from Local Sources
1100	Taxes. Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.
1110	Ad Valorem Taxes Levied by LEAs. Taxes levied by an LEA on the assessed valuation of real and personal property located within the LEA which, within legal limits, is the final authority in determining the amount to be raised for school purposes. Separate accounts may be maintained for current year's levy (1111) and for prior years' levies (1112). Revenues paid to LEAs pursuant to the statutes listed below are classified as current year's levy: ORS 310.605 Elementary Tax Relief ORS 310.655 Senior Citizens Tax Relief ORS 311.666 Deferred Homestead Taxes ORS 481.480 Trailer House Taxes ORS Chapter 321 Timber Taxes
1120	Ad Valorem Taxes Levied by Another Government Unit. Taxes levied for school purposes by a governmental unit other than the LEA. The LEA is not the final authority, within legal limits, in determining the amount to be raised. For example, after an LEA has determined that a certain amount of revenue is necessary, another governmental unit may exercise discretionary power in reducing or increasing the amount. Separate accounts may be maintained for real property and for personal property.
1130	Sales and Use Tax. Taxes imposed upon the sale and consumption of goods and services. It can be imposed upon the sale and consumption either as a general tax on the retail price of all goods and/or services sold within the LEA jurisdiction with few or limited exemptions, or as a tax upon the sale or consumption of selected goods and services. Separate accounts may be maintained for general sales tax and for selective sales taxes.
1140	Income Tax. Taxes measured by net income, that is by gross income less certain deductions permitted by law. These taxes can be levied on individuals, corporations, or unincorporated businesses where the income is taxed distinctively from individual income. Separate accounts may be maintained for individual, corporate, and unincorporated business income taxes.

Code	Descriptor
1180	Other Taxes. Other forms of taxes levied within the LEA such as licenses and permits. Separate accounts may be maintained for each specific type of tax.
1190	Penalties and Interest on Taxes. Amounts collected as penalties for the payment of taxes after the due date or dates, and the interest charged on delinquent taxes from the due date to the date of actual payment. A separate account for penalties and interest on each type of tax may be maintained.
1200	Revenue from Local Governmental Units Other Than LEAs. Revenue from the appropriations of another local governmental unit. The LEA is not the final authority, within legal limits, in determining the amount of money to be received, and the money is raised by taxes or other means which are not earmarked for school purposes. Payments in lieu of taxes from the local governmental units are recorded here.
1300	Tuition. Money received from pupils, their parents, welfare agencies or other LEAs for education provided in the LEA. (All money received for tuition from any source is income for the LEA receiving it, but when tabulating total state income for tuition, items 1312, 1322, and 1332 are excluded. When tabulating total income from tuition at the federal level, items 1311, 1321, 1331 are tabulated only.)
1310	Regular Day School Tuition. Money received as tuition for pupils attending the regular day schools in the LEA.
1311	Tuition from Pupils or Parents. Money received from pupils, parents, or welfare agencies as tuition in regular day schools.
1312	Tuition from Other LEAs Within the State. Money received for regular day schools tuition from other LEAs within the state.
1313	Tuition from Other LEAs Outside the State. Money received for regular day schools tuition from LEAs outside the state.
1320	Adult/Continuing Education Tuition. Money received as tuition for pupils attending adult/continuing education schools in the LEA.
1321	Tuition from Pupils or Parents. Money received from pupils, parents, or welfare agencies as tuition in adult/continuing education schools.

Code	Descriptor
1322	Tuition from Other LEAs Within the State. Money received for adult/continuing education schools tuition from other LEAs within the state.
1323	Tuition from Other LEAs Outside the State. Money received for adult/continuing education schools tuition from other LEAs outside the state.
1330	Summer School Tuition. Money received as tuition for pupils attending summer school.
1331	Tuition from Pupils or Parents. Money received from pupils, parents, or welfare agencies as tuition in summer school.
1332	Tuition from Other LEAs Within the State. Money received for summer school tuition from other LEAs within the state.
1333	Tuition from Other LEAs Outside the State. Money received for summer school tuition from LEAs outside the state.
1400	Transportation Fees. Money received for transporting pupils to and from school and school activities. (All money received for transportation from any source is income for the LEA receiving it, but when tabulating total state income for transportation items 1412 and 1422 are excluded. When tabulating total income from transportation at the federal level, items 1411 and 1421 are tabulated only.)
1410	Regular Day School Transportation. Money received from pupils, parents, welfare agencies, or other LEAs for transporting pupils to and from regular day schools.
1411	Transportation Fees from Pupils or Parents. Money received from pupils or parents to transport pupils to and from regular day schools.
1412	Transportation Fees from Other LEAs Within the State. Money received from LEAs within the state to transport pupils to and from regular day schools.
1413	Transportation Fees from Other LEAs Outside the State. Money received from LEAs outside the state to transport pupils to and from regular day schools.
1420	Summer School Transportation. Money received from pupils, parents, welfare agencies, or other LEAs to transport pupils to and from summer school.
1421	Transportation Fees from Pupils or Parents. Money received from pupils or parents to transport pupils to and from summer school.

Code	Descriptor
1422	Transportation Fees from Other LEAs Within the State. Money received from other LEAs within the state to transport pupils to and from summer school.
1423	Transportation Fees from Other LEAs Outside the State. Money received from other LEAs outside the state to transport pupils to and from summer school.
1500	Earnings on Investments. Money received as profit from holdings for savings or speculation.
1510	Interest on Investments. Interest received on temporary or permanent investments in United States Treasury bills, notes, bonds; savings accounts; time certificates of deposit; notes; mortgages; or other interest-bearing obligations.
1520	Dividends on Investments. Dividends received on stocks.
1530	Gain or Loss on Sale of Investments. Gains or losses realized from the sale of bonds or stocks. Gains represent the excess of the sales proceeds over cost or other basis at date of sale (cost less amortization of premium in the case of long-term bonds purchased at a premium over par value or cost plus amortization of discount on long-term bonds purchased at a discount under par value). Gains realized from sale of U.S. Treasury bills represent interest income and should be credited to account 1510 above. Losses represent the excess of the cost or other basis at date of sale (as described above) over the sales proceeds.
1600	Food Services. Money received for dispensing food to pupils and adults.
1610	Sales to Pupils. Money received from pupils for sale of food products and services. Better financial control, analysis, and reporting for federal and state reimbursements can be obtained by maintaining separate accounts for type of sale, such as type of lunch sales, milk program sales, and other sales. Use of this account is required for federal reimbursement purposes.
1611	Breakfast
1612	Lunch (Type A)
1619	Other (Milk and a la carte)

Code	Descriptor
1620	Sales to Adults. Money received from adults for sale of food products and services is recorded here. Regular meals or food products sold to staff can be segregated from special dinners and affairs for special purposes by maintaining separate accounts.
1621	Breakfast
1622	Lunch (Type A and a la carte)
1629	Other (Banquets, etc.)
1700	Pupil Activities. Money received from school-sponsored activities. Taxes associated with sale items which are required to be collected may be recorded as a liability, not as a revenue.
1710	Admissions. Money received from patrons of a school-sponsored activity such as a dance or a football game. Admissions may be recorded in separate accounts according to the type of activity.
1720	Bookstore Sales. Revenues of sales resulting from the operation of a bookstore. Bookstore sales can be part of the distributive education courses offered, pupil organization sponsored, or a school or system enterprise. Sales may be recorded in separate accounts according to the type of product sold.
1730	Pupil Organization Membership. Money received from pupils for membership in a school's pupil organization or club. Membership usually grants the pupil certain privileges such as the right to be admitted to dances or athletic contests without charge or at a reduced rate.
1790	Other Pupil Activity Income. Other income from pupil activities. Separate accounts may be maintained for such income as advertising income, concession income, guarantees, and club dues.
1900	Other Revenue From Local Sources. Other income from local sources which is not classified above.
1910	Rentals. Money received from the rental of school property, real or personal. It does not include rental from real property held for income purposes; this revenue is recorded under Account 1500, Earnings on Investments. Separate accounts may be maintained for real property, textbooks, equipment, lockers, towels, and other.

Code	Descriptor
1920	Contributions and Donations from Private Sources. Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected. Separate accounts may be maintained for revenue unrestricted and revenue which is restricted as to uses.
1930	Sale and Loss of Fixed Assets. Revenue from the sale of school property or realized from recoveries for loss of school property. Separate accounts may be maintained for various types of property, such as buildings, land, or equipment.
1931	Sale of Fixed Assets. Revenues from the sale of school property.
1932	Compensation for Loss of Fixed Assets. Revenues realized from recoveries for loss of school property.
1940	Services and Supplies Provided Other Local Education Agencies. Revenue from services provided other LEAs, other than for tuition and transportation services. These services include data processing, purchasing, maintenance, cleaning, consulting, guidance and supplies of every other kind. Intermediate units will use this code in identifying revenue for services and supplies provided to LEAs.
1941	Services Provided Other LEAs Within the State. Revenue from services to LEAs within the state.
1942	Services Provided Other LEAs Outside the State. Revenue from services to LEAs outside the state.
1950	Refund of Prior Year's Expenditures. Money received in refund of an expenditure charged to a prior fiscal year's budget. A refund of an expenditure made in the same fiscal year's budget may be recorded in the appropriate expenditure account as a reduction of the expenditure.
1960	Transfer from Other Funds. Money received unconditionally from another fund without expectation of repayment. Such monies are revenues of the receiving fund, but not of the LEA as a whole. Separate accounts may be maintained for specific funds.
1970	Sales of Bonds. This account appears in the Capital Projects Fund and includes proceeds from the sales of bonds, except that if bonds are sold at a premium, only those proceeds representing the par value of the bonds constitute a revenue of the Capital Projects Fund. These proceeds are not revenue of the LEA as a whole.

Code	Descriptor
1980	Premium on Bonds Sold. That portion of the sales price of bonds in excess of their par value. The premium represents an adjustment of the interest rate. In the absence of a legal requirement in this account, premium should be credited to the Debt Service Fund.
1990	Miscellaneous. Revenue received from fines, telephone coin box commissions, and any other revenue from local sources such as purchase discounts not covered by Other Revenue From Local Sources accounts.
2000	Revenue from Intermediate Sources
2100	Grants-In-Aid. Grants-in-aid are contributions made by an intermediate unit to an LEA and are not related to specific revenue sources of the intermediate governmental unit, i.e., general sources, or if related to specific revenue sources of the intermediate governmental unit, are distributed on some flat grant or equalization basis.
2110	Unrestricted Grants-In-Aid. Revenue received as grants by the LEA which can be used for any legal purpose desired by the LEA without restriction. Separate accounts may be maintained for general source grants-in-aid which are not related to specific revenue sources of the intermediate governmental unit, and for those assigned to specific sources of revenue as appropriate.
2111	County School Fund Levy. Revenue received from the apportionment of the resources of the County School Fund except for Federal Forest Fees, which is receipted in a separate account.
2112	Federal Forest Fees. Revenue received from the County School Fund as the result of the apportionment of the Federal Forest Fees.
2113	IED Current Year Apportionment. Revenue received from the apportionment by the Intermediate Education District of the current year's equalization levy.
2114	IED Prior Years Apportionment. Revenue received from the apportionment by the Intermediate Education District of prior years' equalization levies collected in the current year.

Code	Descriptor
2120	Restricted Grants-in-Aid. Revenues received as grants by the LEA which must be used for a categorical or specific purpose. If such money is not completely used by the LEA, it must be returned, usually, to the intermediate governmental unit. Separate accounts may be maintained for general source grants-in-aid which are not related to specific revenue sources of the intermediate governmental unit, and for those assigned to specific sources of revenue as appropriate.
2200	Revenue in Lieu of Taxes. Payments made out of general revenues by an intermediate governmental unit to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the LEA on the same basis as privately-owned property or other tax base. It would include payments made for privately-owned property which is not subject to taxation on the same basis as other privately-owned property due to action by the intermediate governmental unit.
2300	Revenue for/on Behalf of the LEA. Payments made by an intermediate governmental jurisdiction for the benefit of the LEA, or contributions of equipment or supplies. It includes the payment to a pension fund by the intermediate governmental unit on behalf of a LEA employee for services rendered to the LEA, and a contribution of fixed assets by an intermediate governmental unit to the LEA. Separate accounts should be maintained to identify the specific nature of the revenue item. An offsetting charge would be made to the appropriate expenditure account as if the LEA had expended the funds itself.
3000	Revenue from State Sources.
3100	Grants-in-Aid. Grants-in-aid are contributions made from state funds to an LEA and are not related to specific revenue sources of the state, i.e., general source, or if related to specific revenue sources of the state, are distributed on some flat grant or qualization basis.
3110	Unrestricted Grants-in-Aid. Revenues received as grants by the LEA which can be used for any legal purpose desired by the LEA without restriction. Separate accounts should be maintained as listed below.
3111	Basic School Support Fund-General Support. ORS 327.006 BSSF receipts used for school lunch match should be credited to Account 3126.

Code	Descriptor
3112	Common School Fund. ORS 327.403
3119	Other. Unrestricted grants-in-aid received from state sources not classified above. Revenue for children of state employees living on state owned tax exempt property (ORS 327.660) are considered payments in lieu of taxes, hence, should be recorded under Account 3200.
3120	Restricted Grants-in-Aid. Revenues received as grants by the LEA which must be used for a categorical or specific purpose. Separate accounts should be maintained as listed below.
3121	Gifted Children Program. ORS 343.391
3122	Handicapped Children Program. ORS 343.212
3123	Educable Mentally Retarded Children Program. ORS 343.410
3124	Trainable Mentally Retarded Children Program. ORS 430.760
3125	Driver Education. ORS 343.710
3126	Basic School Support Fund-School Lunch Match. Receipts from the Basic School Support Fund earmarked for matching Section 4 federal school lunch moneys.
3127	Special Schools. ORS 343.960
3129	Other. Restricted grants-in-aid from state sources not classified above.
3200	Revenue in Lieu of Taxes. Payments made out of general revenues by a state to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to the taxation by the LEA on the same basis as privately-owned property or other tax base. It would include payments made for privately-owned property which is not subject to taxation on the same basis as other privately-owned property due to action by the state.
3300	Revenue for/on Behalf of the LEA. Payment made by a state for the benefit of the LEA, or contributions of equipment or supplies. It includes the payment of a pension fund by the state on behalf of a LEA employee for services rendered to the LEA, and a contribution of fixed assets by a state unit to the LEA. Separate accounts may be maintained to identify the specific nature of the revenue item. An offsetting charge would be made to the appropriate expenditure account as if the LEA had expended the funds itself.

Code	Descriptor
4000	Revenue from Federal Sources.
4100	Grants-in-Aid. Grants-in-aid are contributions made by the Federal Government to a LEA and are not related to specific revenue sources of the Federal Government, i.e., general, if related to specific revenue sources of the Federal Government, are distributed on some flat grant or equalization basis.
4110	Unrestricted Grants-in-Aid Received Directly from Federal Government. Revenues received directly from the Federal Government as grants by the LEA which can be used for any legal purpose desired by the LEA without restriction. Separate subaccounts may be maintained to segregate grants for different purposes. Grants-in-aid authorized by P.L. 874 are considered in lieu of taxes, hence, are recorded under Account 4200.
4120	Unrestricted Grants-in-Aid Received from Federal Government Through the State. Revenues received from the Federal Government through the state as grants which can be used for any legal purpose desired by the LEA without restriction. Separate subaccounts may be maintained to segregate grants for different purposes.
4130	Restricted Grants-in-Aid Received Directly from Federal Government. Revenues received directly from the Federal Government as grants by the LEA which must be used for a categorical or specific purpose. If such money is not completely used by the LEA, it usually is returned to the governmental unit. Separate subaccounts may be maintained to segregate grants for different purposes. Grants-in-aid authorized by P.L. 815 are considered in lieu of taxes, hence, are recorded under Account 4200.
4140	Restricted Grants-in-Aid Received from Federal Government Through the State. Revenues received from the Federal Government through the state as grants by the LEA which must be used for a categorical or specific purpose. If such money is not completely used by the LEA, it usually is returned to the governmental unit. Separate subaccounts may be maintained to segregate grants for different purposes.

Code	Descriptor
4200	Revenue in Lieu of Taxes. Payments made out of general revenues by the Federal Government unit to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the LEA on the same basis as privately owned property or other tax base. It would include payment made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the Federal Government unit.
4210	Operational Grants-in-Aid to Federally Impacted Areas (PL 874).
4220	Capital Grants-in-Aid to Federally Impacted Areas (PL 815).
4300	Revenue for/on Behalf of the LEA. Payments made by the Federal Government for the benefit of the LEA, or contributions of equipment or supplies. It includes a contribution of fixed assets by a federal governmental unit to the LEA and foods donated by the Federal Government to the LEA. Separate accounts should be maintained to identify the specific nature of the revenue item. An offsetting charge would be made to the appropriate expenditure account as if the LEA had expended the funds itself.

CLASSIFICATION OF EXPENDITURES

The expanding budgeting demands on LEAs for more services in the nature of special programs for exceptional pupils requires prudent budgetary control to efficiently utilize available resources. The purpose of classifying expenditures is to provide a basis for grouping the expenditures so that a clear and accurate analysis can be made. Expenditures are classified by function (why purchased), object (what purchased), organization unit and activity (for whom purchased), and fiscal year (when purchased).

The purposes and objects for which expenditures are made are categorized into types. These types are called dimensions, such as Fund, Fiscal Year, Instructional Organization, Function, and Object. These group headings are not account titles; they are used only as convenient means of grouping specific expenditures accounts for definition purposes. LEAs may also find, where they utilize the chart of accounts in an accounting system, that certain dimensions can be combined as the system is developed. For example the Activity Assignment dimension, useful in identifying cost by staff activities, can be combined under an accounting system with the Object classification, Salaries. Similarly, depending upon the designed system, Instructional Organization and Operational Unit can be combined.

No single expenditure classification grouping (referred to in the Chart of Accounts as dimension) used alone would provide enough information for accountability and responsive management. Objects of expenditures such as salaries, purchased services, supplies, and materials will be meaningless unless they can be related directly to the service areas and responsibility units for which they were purchased. Thus, by relating a specific expenditure to all dimensions, more complete accountability is realized and more information is available to management.

Careful evaluation of the results of classification of expenditures proves it to be well worth the time and expense involved. By using preprinted requisition forms for each unit or program area and having additional descriptive information supplied by the person ordering the object, the purchasing officer for the LEA can file a copy of the form in each appropriate file for future analysis. These forms can then be consolidated on summary forms on a quarterly, semiannual, or annual basis as needed. The method provides maximum utilization of accounting information for planning, budgeting, accounting, evaluating, reporting, and analysis procedures.

The amount of detailed information needed is not the same for all LEAs. The extent to which the chart of accounts is implemented depends upon the degree of detail necessary to meet the needs of all users of the financial information of LEAs. The classification of expenditures listed in this handbook has been developed as a guide for collecting and recording the financial information of a LEA in order to satisfy statutory requirements, provide prudent stewardship of funds, and meet various management needs. In addition, the records system developed enables LEAs to summarize data in usuable formats for state and federal reports.

For an LEA to perform all its various management functions, it needs to use all the dimensions set forth in the following classification of expenditures. This classification has a built-in flexibility in that any account may have additional subaccounts based on the need for more detailed information. Also, accounts may be combined for less detailed information. Small LEAs may not need or desire to use all of the dimensions, either for economy or other reasons; but any reduction in the number of accounts used should be made only after local, state, and federal information needs have been reviewed.

Summary of Expenditure Accounts

Related expenditure accounts and types of expenditures or dimensions are summarized below. Definitions of dimensions and expenditure accounts are listed on pages 49 to 87.

(Use sub-coding where appropriate)

		Definition Page No.
A.	Funds	49
100	General Fund	49
200	Special Revenue Fund	49
300	Debt Service Fund	49
400	Capital Projects Fund	49
500	Food Services Fund	49
600	Trust and Agency Fund	49
700	Intra-governmental Service Fund (Working Capital Fund)	50
800	General Fixed Assets	50
900	General Long Term Debt	50
B.	Objects	50
100	Salaries	50
110	Regular Salaries	50
111	Certificated Salaries	50
112	Noncertificated Salaries	50
120	Temporary Salaries	51
121	Certificated Salaries	51
122	Noncertificated Salaries	51
130	Overtime Salaries	51
131	Certificated Salaries	51
132	Noncertificated Salaries	51

Summary of Expenditure Accounts (Continued)

		Definition Page No.
200	Employee Benefits	51
210	Public Employees Retirement System	51
220	Social Security Administration	51
230	Employee Insurance	51
290	Other Employee Benefits	51
300	Purchased Services	52
310	Professional and Technical Services	52
311	Instruction Services	52
312	Instructional Programs Improvement Services	52
313	Pupil Services	52
314	Staff Services	52
315	Management Services	52
316	Data Processing Services	52
317	Statistical Services	53
318	Board of Education Services	53
319	Other Professional and Technical Services	53
320	Property Services	53
321	Cleaning Services	53
322	Repairs and Maintenance Services	53
323	Property Insurance	53
324	Rentals	53
325	Electricity	53
326	Fuel	54
327	Water and Sewage	54
328	Garbage	54
329	Other Property Services	54
330	Pupil Transportation Services	54
331	Pupil Transportation Home to School	54
332	Pupil Transportation Other than Home to School	54
333	Board and Room in Lieu of Transportation	54
340	Travel	54
341	Travel, Local in District	54
342	Travel, Out of District	54
350	Communication	54
351	Telephone	55
352	Teletype	55
353	Postage	55
354	Advertising	55
360	Printing and Binding	55
370	Tuition	55
380	Freight and Drayage	55
390	Other Purchased Services	55

Summary of Expenditure Accounts (Continued)

		Definition Page No.
400	Supplies and Materials	55
410	Supplies	56
420	Textbooks	56
430	Library Books	56
440	Periodicals	56
450	Warehouse Inventory Adjustment	56
500	Capital Outlay	57
510	Land	57
520	Buildings	57
530	Improvements Other Than Buildings	57
540	Equipment	58
541	Initial and Additional Equipment Purchase	58
542	Replacement Equipment Purchase	58
550	Vehicles	58
551	Initial and Additional Vehicle Purchase	58
552	Replacement Vehicle Purchase	58
560	Library Books	58
590	Other Capital Outlay	58
600	Other Objects	58
610	Redemption of Principal	58
620	Interest	58
630	Housing Authority Obligations	58
640	Dues and Fees	59
650	Insurance and Judgments	59
651	Liability Insurance	59
652	Fidelity Bond Premiums	59
653	Judgments Against the LEA	59
659	Other Insurance and Judgments	59
690	Miscellaneous Objects	59
700	Transfers	59
710	Fund Modifications	59
720	Transits	60
790	Other Transfers	60

EXPLANATION OF CHANGE IN FUNCTION CODES

In the Training Package published in August 1973 and in all training workshops to date, we have discussed a five digit function number. As you will recall, the breakdown of the five digit code was as shown in this example:

Function
Sub-Function
Service Area
Area of Responsibility

X	X	X	X	X	
1	0	0	0	0	was Instruction
1	1	0	0	0	was Instruction, Regular Programs
1	1	1	0	0	was Instruction, Regular Programs, Elementary
1	1	1	1	0	was Instruction, Regular Programs, Elementary Language Arts

All Area of Responsibility codes were listed on page 33 of the Training Package and were restricted for use in the function of Instruction only.

It has been called to the Department's attention that it would be more efficient to limit the function code to four digits and to use a separate two digit code for the Area of Responsibility. For example, the function illustrated above would become 1110 10. Further, it was pointed out that, in the Training Package, the last digit of the five digit Function code in all functions except Instruction was a meaningless zero.

This suggestion was discussed with the Business Systems Task Force and the Oregon Association of School Business Officials; both groups approved the suggestion. The Department has approved it, and the changes are reflected in the following pages listing the Functions. The Areas of Responsibility (for use with function of Instruction only) are listed on page 44.

		Definition Page No.
C. Functions		60
1000	Instruction	62
1100	Regular Programs	62
1110	Elementary Programs	62
1120	Middle/Junior High Programs	62
1130	High School Programs	62
1140	Preformal Programs	62
1190	Other Regular Programs	62

Summary of Expenditure Accounts (Continued)

		Definition Page No.
1200	Special Programs	63
1210	Programs for the Gifted and Talented	63
1220	Programs for the Mentally Retarded	63
1221	Programs for the Educable Mentally Retarded	63
1222	Programs for the Trainable Mentally Retarded	63
1230	Programs for the Physically Handicapped . . .	63
1240	Programs for the Emotionally Disturbed	63
1250	Programs for the Culturally Different	63
1260	Programs for Pupils with Learning Disabilities	63
1290	Other Special Programs	64
1300	Adult/Continuing Education Programs.	64
1310	Adult Basic Education Programs	64
1320	Advanced Adult Education Programs	64
1330	Occupational Programs	64
1340	Upgrading in Current Occupational Programs . .	64
1350	Retraining for New Occupation Programs	64
1360	Special Interest Programs	65
1370	Life Enrichment Programs	65
1390	Other Adult/Continuing Education Programs . .	65
1400	Summer School Programs	65

D. Areas of Responsibility (For Instruction Only)

Note: This page replaces Areas of Responsibility on page 33 of the original Training Package.

Code		Preformal	Elementary	Mid/Jr. High	High School	Adult/Continuing	Page No.
01	Home Instruction	X					83
02	Tutoring	X					83
09	Other Preformal Programs	X					83
10	Language Arts		X	X	X	X	83
11	Social Studies		X	X	X	X	83
12	Science		X	X	X	X	84
13	Art		X	X	X	X	84
14	Crafts			X	X	X	84
15	Homemaking			X	X	X	84
16	Industrial Arts			X	X	X	84
17	Traffic Safety Education		X	X	X	X	84
18	Mathematics		X	X	X	X	84
19	Health Education		X	X	X	X	84
20	Physical Education		X	X	X	X	84
21	Foreign Language		X	X	X	X	84
22	Business Education			X	X	X	85
23	Athletics		X	X	X		85
24	Performing Arts		X	X	X		85
25	Other Student Activities		X	X	X		85
26	Music		X	X	X	X	85
27	Dramatics				X		85
28	Personal Finance				X		85
49	Other Basic Education Programs		X	X	X	X	85
50	Vocational Education					X	85
51	Career Awareness		X				86
52	Career Exploration		X	X	X		86
53	Agriculture Occupations				X		86
54	Office Occupations				X		86
55	Construction Occupations				X		86
56	Electrical-Electronics Occupations				X		86
57	Food Service Occupations				X		86
58	Forest Products Occupations				X		86
59	Health Occupations				X		87
60	Marketing Occupations				X		87
61	Metals Occupations				X		87
62	Service Occupations				X		87
63	Industrial Mechanics Occupations				X		87
79	Other Vocational Programs				X		87
80-99	Reserved for expansion				X		

X Indicates Areas of Responsibility applicable to: elementary, middle/junior high, high school, preformal, and adult/continuing education programs.

Summary of Expenditure Accounts (Continued)

		Definition Page No.
2000	Supporting Services	65
2100	Support Services-Pupils	65
2110	Attendance and Social Work Services	65
2111	Service Area Direction	65
2112	Attendance Services	65
2113	Social Work Services	66
2114	Pupil Accounting Services	66
2119	Other Attendance and Social Work Services .	66
2120	Guidance Services	66
2121	Service Area Direction	66
2122	Counseling Services	66
2123	Appraisal Services	66
2124	Information Services	67
2125	Records Maintenance Services	67
2126	Placement Services	67
2129	Other Guidance Services	67
2130	Health Services	67
2131	Service Area Direction	67
2132	Medical Services	67
2133	Dental Services	67
2134	Nurse Services	67
2139	Other Health Services	68
2140	Psychological Services	68
2141	Service Area Direction	68
2142	Psychological Testing Services	68
2143	Psychological Counseling Services	68
2144	Psychotherapy Services	68
2149	Other Psychological Services	68
2150	Speech Pathology and Audiology Services . . .	68
2151	Service Area Direction	68
2152	Speech Pathology Services	69
2153	Audiology Services	69
2159	Other Speech Pathology and Audiology Services	69
2200	Support Services-Instructional Staff	69
2210	Improvement of Instruction Services	69
2211	Service Area Direction	69
2212	Instruction and Curriculum Development Services	69
2213	Instructional Staff Training Services . . .	70
2219	Other Improvement of Instruction Services .	70
2220	Educational Media Services	70
2221	Service Area Direction	70
2222	School Library Services	70
2223	Audiovisual Services	70
2224	Educational Television Services	70
2225	Computer-Assisted Instruction Services . . .	71
2229	Other Educational Media Services	71

Summary of Expenditure Accounts (Continued)

		Definition Page No.
2300	Support Services-General Administration	71
2310	Board of Education Services	71
2311	Service Area Direction	71
2312	Board Secretary Services	71
2313	Board Treasurer Services	71
2314	Election Services	71
2315	Legal Services	71
2316	Tax Assessment and Collection Services . . .	71
2317	Audit Services	72
2319	Other Board of Education Services	72
2320	Executive Administration Services	72
2321	Office of the Superintendent Services . . .	72
2322	Community Relations Services	72
2323	Staff Relations and Negotiations Services .	72
2324	State and Federal Relations Services	72
2329	Other Executive Administration Services . .	72
2400	Support Services-School Administration	72
2410	Office of the Principal Services	73
2490	Other Support Services-School Administration .	73
2500	Support Services-Business	73
2510	Direction of Business Support Services	73
2520	Fiscal Services	73
2521	Service Area Direction	73
2522	Budgeting Services	73
2523	Receiving and Disbursing Funds Services . .	73
2524	Payroll Services	74
2525	Financial Accounting Services	74
2526	Internal Auditing Services	74
2527	Property Accounting Services	74
2529	Other Fiscal Services	74
2530	Facilities Acquisition and Construction Services	74
2531	Service Area Direction	74
2532	Land Acquisition and Development Services .	74
2533	Architecture and Engineering Services . . .	74
2534	Educational Specifications Development Services	75
2535	Building Acquisition, Construction, and Improvement Services	75
2536	Classroom Furniture Services	75
2539	Other Facilities, Acquisition and Construction Services	75
2540	Operation and Maintenance of Plant Services .	75
2541	Service Area Direction	75
2542	Care and Upkeep of Buildings Services . . .	75
2543	Care and Upkeep of Grounds Services	75
2544	Care and Upkeep of Equipment Services . . .	75
2545	Vehicle Purchasing, Servicing and Maintenance Services (other than buses)	76

Summary of Expenditure Accounts (Continued)

		Definition Page No.
2546	Security Services	76
2549	Other Operation and Maintenance of Plant Services	76
2550	Pupil Transportation Services	76
2551	Service Area Direction	76
2552	Vehicle Operation Services	76
2553	Monitoring Services	76
2554	Vehicle Purchasing, Servicing and Maintenance Services	76
2559	Other Pupil Transportation Services	77
2560	Food Services	77
2561	Service Area Direction	77
2562	Food Preparation and Dispensing Services	77
2563	Food Delivery Services	77
2569	Other Food Services	77
2570	Internal Services	77
2571	Service Area Direction	77
2572	Purchasing Services	77
2573	Warehousing and Distributing Services	77
2574	Printing, Publishing, and Duplicating Services	78
2579	Other Internal Services	78
2590	Other Support Services-Business	78
2600	Support Services-Central	78
2610	Direction of Central Support Services	78
2620	Planning, Research, Development, and Evaluation Services	78
2621	Service Area Direction	78
2622	Development Services	78
2623	Evaluation Services	78
2624	Planning Services	78
2625	Research Services	79
2629	Other Planning, Research, Development, and Evaluation Services	79
2630	Information Services	79
2631	Service Area Direction	79
2632	Internal Information Services	79
2633	Public Information Services	79
2634	Management Information Services	79
2639	Other Information Services	79
2640	Staff Services	79
2641	Service Area Direction	79
2642	Recruitment and Placement Services	79
2643	Staff Accounting Services	79
2644	Inservice Training Services (for noninstructional staff)	80
2645	Health Services	80
2649	Other Staff Services	80

Summary of Expenditure Accounts (Continued)

		Definition Page No.
2650	Statistical Services	80
2651	Service Area Direction	80
2652	Statistical Analysis Services	80
2653	Statistical Reporting Services	80
2659	Other Statistical Services	80
2660	Data Processing Services	80
2661	Service Area Direction	80
2662	Systems Analysis Services	80
2663	Programming Services	81
2664	Operations Services	81
2669	Other Data Processing Services	81
2670	Records Management Services	81
2690	Other Support Services-Central	81
2900	Other Supporting Services	81
3000	Community Services	81
3100	Direction of Community Services Activities	81
3200	Community Recreation Services	81
3300	Civic Services	81
3400	Public Library Services	81
3500	Custody and Care of Children Services	82
3600	Welfare Activities Services	82
3700	Nonpublic School Pupils Services	82
3900	Other Community Services	82
4000	Interagency/Fund Transactions	82
4100	Payments to Other Governmental Units (within the State)	82
4200	Payments to Other Governmental Units (outside the State)	83
4300	Transfers of Funds	83
4400	Apportionment of Funds by IED	83
5000	Debt Services	83

DEFINITIONS OF DIMENSIONS OF ACCOUNTS

A. FUNDS

A Fund is an independent fiscal and accounting entity, preferably with a self-balancing set of accounts, with its own assets, liabilities, resources and fund balances which are segregated for the purpose of carrying on specific activities of a LEA in accordance with special regulations, restrictions, or limitations. All money expended by a LEA is classified and defined in this dimension.

Code	Descriptor
100	General Fund. A set of accounts used to show all ordinary operations of a LEA, generally all transactions which do not have to be accounted for in another fund.
200	Special Revenue Fund. Sets of accounts used to represent transactions of programs that are of a special nature. Sometimes called designated purpose funds, their uses and limitations are specified by the legal authority establishing the fund and, generally, the resources of this fund cannot be diverted to other uses. Programs that are designed for specific purposes, may be coded as subclassifications of the Special Revenue Fund.
300	Debt Service Fund. Used to account for payment of interest and principal on all general obligation debt. It does not include money payable exclusively from special assessments or revenue debt issued for and serviced by a government enterprise.
400	Capital Projects Fund. Used to account for all resources used for acquiring capital facilities including real property.
500	Food Services Fund. Used to record financial transactions related to food service operations.
600	Trust and Agency Fund. Funds used to account for money and property held in trust by a LEA for individuals, government entities, or nonpublic organizations. A Trust Fund is usually in existence over a longer period of time than an Agency Fund. Primarily, Agency Funds are used as a clearing mechanism for cash resources collected by the LEA, held for a short period, and then disbursed to authorized recipients. Pupil Activity Fund is closely related to Trust and Agency Fund, hence, is included in this group. It is used to record financial transactions related to school-sponsored pupil and interscholastic activities. These activities are supported, generally, by income from pupils, gate receipts, and other fund-raising activities.

Code	Descriptor
700	Intra-governmental Service Fund. A fund established to finance and account for services and commodities furnished by a designated department or unit to other departments or units within a LEA. Amounts expended by the fund are restored thereto either from operating earnings or by transfers from other funds, so that the original fund capital is kept intact. Formerly called a Working Capital Fund.
800	General Fixed Assets. A self-balancing group of accounts used to provide a record of fixed assets owned by the LEA. Fixed assets purchased under lease-purchase agreements are entered in this group after the last payment is made.
900	General Long Term Debt. A self-balancing group of accounts used to record general obligation bonds supported by general revenues of a governmental unit. The proceeds of such debt may be spent for facilities which may be utilized in the operations of several funds.

B. OBJECTS

Object means the service or commodity obtained as the result of a specific expenditure. Seven major Object categories are identified and described in this handbook: 1) Salaries, 2) Employee Benefits, 3) Purchased Services, 4) Supplies and Materials, 5) Capital Outlay, 6) Other Objects, and 7) Transfers. These broad categories are subdivided to obtain more detailed information about objects of expenditures. A three-digit code number is used which makes it possible to search out detailed information. Following are definitions of the major categories and subcategories.

Code	Descriptor
100	Salaries. Amounts paid to employees of the LEA who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while ON THE PAYROLL of the LEAs.
110	Regular Salaries. Full-time, part-time, and prorated portions of the costs for work performed by employees of the LEA who are considered to be in positions of a permanent nature.
111	Certificated Salaries. Costs for work performed by regular certificated employees of the LEA.
112	Noncertificated Salaries. Costs for work performed by regular noncertificated employees of the LEA.

Code	Descriptor
120	Temporary Salaries. Full-time, part-time and prorated portions of the costs for work performed by employees of the LEA who are positions of either temporary or permanent nature.
121	Certificated Salaries. Costs for work performed by temporary or substitute certificated employees of the LEA.
122	Noncertificated Salaries. Costs for the work performed by temporary or substitute noncertificated employees of the LEA.
130	Overtime Salaries. Money paid to employees of the LEA in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under Regular Salaries and Temporary Salaries above. The terms of such payment for overtime is a matter of state and local regulation and interpretation.
131	Certificated Salaries. Costs for overtime work performed by certificated employees of the LEA.
132	Noncertificated Salaries. Costs for overtime work performed by noncertificated employees of the LEA.
200	Employee Benefits. Amounts paid by the LEA in behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments, and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits. Examples are: 1) group health or life insurance, 2) contributions to employee retirement, 3) social security, 4) workmen's compensation, and 5) payments made to personnel on sabbatical leave.
210	Public Employees Retirement System. Employer's contribution to the Public Employees Retirement System.
220	Social Security Administration. Employer's contribution to Social Security Administration for employee retirement.
230	Employee Insurance. Premiums paid by employers for employee insurance. If districts prefer, subaccounts (231, 232, etc.) may be used for specific kinds of insurance premiums.
290	Other Employee Benefits. Expenditures for employee benefits other than those classified above.

Code	Descriptor
300	Purchased Services. Amounts paid for personal services rendered by personnel who are not on the payroll of the LEA, and other services which the LEA may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
310	Professional and Technical Services. Services which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.
311	Instruction Services. Nonpayroll services performed by qualified persons directly engaged in providing learning experiences for pupils. Included are the services of teachers, teaching assistants, and teacher aides and "performance contract" activities.
312	Instructional Programs Improvement Services. Services performed by persons qualified to assist teachers and supervisors enhance the quality of the teaching process. This category includes curriculum consultants, inservice training specialists, etc., not on the payroll.
313	Pupil Services. Nonpayroll services of qualified personnel to assist pupils and their parents in solving mental and physical problems to supplement the teaching process.
314	Staff Services. Services performed by qualified personnel to assist in employing and assigning staff. This category includes specialists in personnel counseling and guidance.
315	Management Services. Services performed by persons qualified to assist management either in the broad policy area or in the general operation of the LEA. This category includes consultants, individually or as a team, to assist the chief executive in conference or through systematic studies.
316	Data Processing Services. Services performed by persons, organizations, or another agency qualified to process data. This category includes those data processing services purchased from another agency or concern or specialists who are contracted to perform a specific task on a short time basis.

Code	Descriptor
317	Statistical Services. Nonpayroll services performed by persons or an organization qualified to assist in handling statistics. This category includes special services for analysis, tabulations, or similar work.
318	Board of Education Services. Services performed by qualified persons to assist the governing body of the LEA in its particular activities. This category includes the specialized services of legal counsel, counseling the body in employing a chief executive officer, counsel on tax policy, audit services and audit filing fee, etc.
319	Other Professional and Technical Services. Services which are professional and technical in nature which have not been classified above.
320	Property Services. Services purchased to operate, repair, maintain, insure, and rent property owned and/or used by the LEA. These services are performed by persons other than LEA employees.
321	Cleaning Services. Services purchased to clean buildings other than those provided by LEA employees.
322	Repairs and Maintenance Services. Expenditures for repairs and maintenance services not provided directly by LEA personnel. This includes contracts and agreements covering the upkeep of grounds, buildings, and equipment. Costs for new construction, renovating, and remodeling are not included here, but are considered under Capital Outlay.
323	Property Insurance. Expenditures for insurance on any type property owned or leased by the LEA.
324	Rentals. Expenditures for leasing or renting land, buildings, and equipment for both temporary and long-range use of the LEA. This includes bus and other vehicle rental when operated by LEA personnel and lease of data processing equipment. Costs for single agreements covering equipment as well as operators are not included here, but are considered elsewhere under Purchased Services (See Transportation, Printing, and Binding, Public Utility Services, Servicing and Maintenance Services).
325	Electricity. Expenditures for electrical energy.

Code	Descriptor
326	Fuel. Expenditures for fuel used for heating and/or cooling. Cost of electricity used for heating or cooling may be charged here or in Account 325 at the preference of the LEA.
327	Water and Sewage. Expenditures for water and sewage services.
328	Garbage. Expenditures for garbage service.
329	Other Property Services. Property Services purchased which are not classified above.
330	Pupil Transportation Services. Expenditures to persons (not on the district payroll) or agencies for the purpose of transporting children. These include those expenditures to individuals who transport themselves or to parents who transport their own children. Expenditures for the rental of buses which are operated by personnel on the LEA payroll are not recorded here; they are recorded under Purchased Services--Rentals.
331	Pupil Transportation Home to School. Contract payments for transporting pupils from home to school and return.
332	Pupil Transportation Other than Home to School. Contract payments for transporting pupils on student activity trips, such as interscholastic athletic events.
333	Board and Room in Lieu of Transportation. Payments as board and room made to parents or guardians to maintain children near school. Expenditures for rental of shelters for children and for maintenance of district-owned shelters.
340	Travel. Costs for transportation, meals, hotel, and other expenses associated with traveling on business for the LEA. Payments for per diem in lieu of meals and lodging and for car allowance also are charged here. Travel costs may be identified through use of the following subaccounts at the option of the LEA.
341	Travel, Local in District.
342	Travel, Out of District.
350	Communication. Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and telegraph services, postage machine rental and postage, and advertising. Expenditures for these services may be identified through the use of subaccounts at the option of the LEA.

Code	Descriptor
351	Telephone. Expenditures for telephone services and toll charges.
352	Teletype. Expenditures for teletype equipment rental.
353	Postage. Expenditures for postage stamps and postage machine rentals.
354	Advertising. Expenditures for printed announcements and legal notices in professional periodicals and newspapers or announcements broadcast by radio and television networks. These expenditures include advertising for such purposes as personnel recruitment, bond sales, used equipment sales, and other objects. Costs for professional fees for advertising or public relation services are not recorded here but are charged to Professional Services.
360	Printing and Binding. Expenditures for job printing and binding usually according to specifications of the LEA. This includes the design and printing of forms and posters as well as printing and binding of LEA publications. Preprinted standard forms are not charged here, but are recorded under Supplies and Materials.
370	Tuition. Expenditures to reimburse other educational agencies for services rendered to students residing in the legal boundaries described for the paying LEA.
380	Freight and Drayage. Expenditures for the transportation of materials, supplies and equipment. This does not include Freight On Board (FOB) charges related to the purchase of materials, supplies and equipment. Such FOB charges are considered part of the cost of items purchased.
390	Other Purchased Services. Expenditures for all other purchased services not included above.
400	Supplies and Materials. Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. See Appendix A for the criteria for distinguishing between a supply and an equipment item and for a detailed list of supply and equipment items. It should be noted that a more thorough classification of expenditures will be achieved by identifying the Object with the Area of Responsibility (i.e., the type of supplies, such as audiovisual supplies or classroom teaching supplies). Should greater detail be desired, the expenditure classification may include program area (e.g., mathematics supplies).

Code	Descriptor

For evaluation of a particular supply object, supplies can be broken down into subdivisions such as food and other supplies in the food service program. To determine the merit of prepared food versus raw food, two further breakdowns could be used: 1) food prepared for serving and 2) unprepared food.

410 Supplies. Expenditures for ALL supplies for the operation of a LEA, including freight and cartage. If such supplies are handled for resale to pupils, only the net cost of supplies is recorded here.
NOTE: Accounts 411 through 419 are available for further identifying supplies for management purposes at the option of the LEA.

420 Textbooks. Expenditures for prescribed books which are purchased for pupils or groups of pupils, and resold or furnished free to them. This category includes the costs of workbooks, textbook binding or repairs, as well as the net amount of textbooks which are purchased to be resold or rented.

430 Library Books. Expenditures for regular or incidental purchases of library books available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books. The initial purchase of books for a new school library or any material accessions involving an expansion of the library are recorded under Capital Outlay as 560.

440 Periodicals. Expenditures for periodicals and newspapers. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period.

450 Warehouse Inventory Adjustment. Expenditures which are the result of a deficit usually found in an audit or count of items held in a store or warehouse inventory. Expenditures for the purchase of these items are generally debited to an Asset account, Inventory of Supplies, and are charged to the proper appropriation as they are requisitioned. Only a loss should be charged to this account. If the physical inventory reflects an overage in items, the excess is debited to the Asset account, Inventory of Supplies.

Code	Descriptor
500	Capital Outlay. Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment. In the original Handbook II, Capital Outlay was treated primarily as a service area, or function, rather than an object. Hence, it was important to differentiate between Capital Outlay and Maintenance of Plant. In this version, Capital Outlay is an object, or what is purchased. Using the multidimensional coding structure, Capital Outlay may be related to all Functions, Service Areas, Areas of Responsibility, and Program Areas should it be desirable. For clarification of Maintenance Costs and Improvement Costs, see Service Areas, Operation and Maintenance of Plant, Account 2540, and Facilities Acquisition and Construction, Account 2530.
510	Land. Expenditures for the purchase of land.
520	Buildings. Expenditures for acquiring buildings and additions, either existing or to be constructed. Included are expenditures for installment or lease payments (except interest) which have a terminal date and result in the acquisition of buildings, except payments to public school-housing authorities or similar agencies. Expenditures for major permanent structural alterations and the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings are included, also.
530	Improvements Other Than Buildings. Expenditures for the initial and additional improvement of sites and adjacent ways after acquisition by the LEA. Improvements consist of such work as grading, landscaping, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers and storm drains; installing hydrants; initial surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing for the first time, fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks which are not parts of building service systems; and demolition work. Special assessments against the LEA for capital improvement such as streets, curbs, and drains are also recorded here.

540 Equipment. Expenditures for the initial, additional, and replacement items of equipment, such as furniture and machinery. In order to differentiate between initial or additional equipment purchases and replacement equipment purchase it is recommended that subaccounts be established with those titles. See Appendix A for a detailed list of supply and equipment items.

541 Initial and Additional Equipment Purchase.

542 Replacement Equipment Purchase.

550 Vehicles. Expenditures for the purchase of conveyances to transport persons or objects.

551 Initial and Additional Vehicle Purchase.

552 Replacement Vehicle Purchase.

560 Library Books. Expenditures for books which constitute the initial furnishing of a newly constructed building. These include books outside the library if they are capitalized and any appreciable accession involving an expansion of the library.

590 Other Capital Outlay. Expenditures for all other Capital Outlay not classified above.

600 Other Objects. Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, payments to a housing authority, and the payment of dues and fees.

610 Redemption of Principal. Expenditures which are from current funds to retire serial bonds and short term loans. Subaccounts may be used to distinguish between principal of bonds and of short term loans.

620 Interest. Expenditures from current funds for interest on serial bonds, short term loans and interest included in contractual payments for capital acquisitions. Subaccounts may be used to record separately these different kinds of interest.

630 Housing Authority Obligations. A public school-housing authority is a public corporation or quasi-public corporation having power to perform one or more of the following functions: issue authority bonds for public school purposes, construct public school buildings, lease public school buildings to local public school administrative units, or transfer title to such units. All expenditures of this nature are classified in this category.

Code	Descriptor
640	Dues and Fees. Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered.
650	Insurance and Judgments. Insurance to protect school board members and their employees against loss due to accident or neglect.
651	Liability Insurance. Expenditures for insurance coverage of the LEA, or its officers, against losses resulting from judgments awarded against the LEA. Also recorded here are any expenditures (not judgments) made in lieu of liability insurance. Payments of judgments awarded against the LEA and not covered by insurance are recorded under 653, Judgments Against the LEA.
652	Fidelity Bond Premiums. Expenditures for bonds guaranteeing the LEA against losses resulting from the actions of the treasurer, employees, or other persons of the LEA. Also recorded here are any expenditures (not judgments) made in lieu of fidelity bonds.
653	Judgments Against the Local Education Agency. Expenditures from current funds for all judgments (except as indicated) against the LEA that are not covered by liability insurance, but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the LEA resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due.
659	Other Insurance and Judgments. Payments for insurance and judgments not classified elsewhere.
690	Miscellaneous Objects. Amounts paid for all other expenses not classified above.
700	Transfers. This object category does not represent a purchase; rather it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return. Included here are transactions for interchanging money from one fund to the other and for transmitting flow-through funds to the recipient (person or agency).
710	Fund Modifications. This category represents transactions of conveying money from one fund to another. Generally this takes the form of payments from the General Fund to some other and should be so recorded. They are not recorded as expenditures.

Code	Descriptor
720	Transits. This category represents transactions which are transit or flow-through means to convey money to the recipient (person or agency). This includes transactions which place grants-in-aid, special grants (stipends), and tuition and transportation for other LEA use, in the hands of the user.
790	Other Transfers. This category is to be used for those transfer transactions which cannot be identified in the above classifications.

C. FUNCTIONS

Function means the action a person takes or the purpose for which a thing exists or is used. Function includes the activities or actions which are performed to accomplish the objectives of an enterprise. The activities of a LEA are classified into five broad areas or functions; Instruction, Supporting Services, Community Services, Interagency/Fund Transactions and Debt Services. Functions are further broken down into Subfunctions and Service Areas which are subsequently subdivided into Areas of Responsibility.

Each of these Program levels consists of activities which have somewhat the same general operational objectives. Furthermore, categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities can be combined, compared, related and be mutually exclusive. For example, subfunctions under the function of Instruction include Regular Programs, Special Programs, and Adult/Continuing Programs. Service Areas, under the subfunction, Regular Programs, include Elementary Programs, Middle/Junior High Programs, and High School Programs.

It is not the purpose of this manual to dictate an organizational structure, i.e., how the administrative functions are organized. It does, however, identify and define the elements (Area of Responsibility) which can be arranged into any organizational structure according to needs, philosophy, and tradition of each individual LEA. For comparability and compatibility of information it is essential that certain principles be followed in the arrangement of the structure. These principles are described below.

Principles of Cost Identification

1. Elements of cost which can be easily identified with a specific activity are considered Direct Expenses (costs) for that activity. Costs not readily identifiable with any specific activity are considered Indirect Expenses for that activity.

2. In the same manner, costs easily identified with a program or Area of Responsibility are considered Direct Expenses (costs) for the program. Costs incurred for several different programs or costs not readily identifiable with any specific program are considered Indirect Expenses for that program.

3. All those activities associated with teacher-pupil interactions are considered to be "Instruction" and are Direct Services; all other activities are considered Indirect Services of "Instruction." Direct Expenses (costs) of Direct Services (Instruction) are recorded under "Instruction" and Direct Expenses for Indirect Services to "Instruction" are recorded under Supporting Services or Community Services or transactions as applicable.

4. Direct costs of a program may or may not be recorded under "Instruction." The determining factor is whether or not the program is part of or associated with the instructional process, i.e., the staff involved are teaching pupils. If the program is associated with Instruction, the Direct Expenses are recorded under the program, and then, under Instruction. If, however, the program is not directly associated with Instruction (School Lunch Program), Direct Expenses are recorded under that program--School Lunch; and Supporting Services and Indirect Expenses are reported under Supporting Services.

5. Each function under Instruction or Area of Responsibility under Supporting Services can be a separate center for accumulating costs. This indicates that objects of expenditures are made for each Area of Responsibility. For example, the object Salaries would be made for all functional activities in each Area of Responsibility.

6. Services or goods provided an LEA by other agencies or persons at no cost to the LEA are not treated as receipts, as such. They are sizeable in some LEAs, and a fair market value should be entered into another noncash memorandum system to get at the total cost of education. Examples of goods and services are: supplies donated by the Parents-Teachers Association, or teachers themselves; donated services of both professional and nonprofessional people (student teachers, parents who have teaching certificates); parents who monitor the playground or lunchroom; donated repairs of equipment or building; and supplies and/or equipment donated by service clubs or individuals. The receipt account to be used is 1920 (contributions and donations), but object and function accounts in the noncash memorandum system should be the same as if they were cash transactions. These values can be distributed to programs just as if they were cash transactions.

Code	Descriptor
1000	Instruction. Activities dealing directly with the teaching of pupils, or the interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving cocurricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or assistants of any type (clerk, graders, teaching machines, etc.) which assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.
1100	Regular Programs. Instructional activities designed primarily to prepare pupils for activities as citizens, family members, and workers, as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps. Regular Programs include elementary, middle/junior high, high school, and preformal.
1110	Elementary Programs. Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all pupils in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.
1120	Middle/Junior High Programs. Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.
1130	High School Programs. Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and the various occupations and/or professions which normally may be achieved in the high school years.
1140	Preformal Programs. Instructional programs, using an informal teaching approach, for children during the year or years preceding kindergarten.
1190	Other Regular Programs. Any Regular Program other than those above.

Code	Descriptor
1200	Special Programs. Instructional activities designed primarily to deal with pupil having special needs. The Special Program Service Area includes preprimary, elementary, and secondary services for the 1) gifted and talented; 2) mentally retarded; 3) physically handicapped; 4) emotionally disturbed; 5) culturally different; 6) pupils with learning disabilities; and 7) special programs for other types of pupils.
1210	Programs for the Gifted and Talented. Special learning experiences for pupils identified as being mentally gifted or talented in areas such as the following: general academic, fine arts, and vocational and technical.
1220	Programs for the Mentally Retarded. Special learning experiences for pupils identified as being mentally retarded, according to the degree of retardation. Children in this category are classified educationally as educable mentally retarded, trainable mentally retarded, or severely mentally retarded.
1221	Programs for the Educable Mentally Retarded. Special learning experiences for pupils identified as being educable mentally retarded.
1222	Programs for the Trainable Mentally Retarded. Special learning experiences for pupils identified as being trainable mentally retarded.
1230	Programs for the Physically Handicapped. Special learning experiences for pupils identified as having one or more physical handicaps (e.g., blindness, deafness, speech impairment, or lameness).
1240	Programs for the Emotionally Disturbed. Special learning experiences for pupils identified as having emotional problems that require special services.
1250	Programs for the Culturally Different. Special learning experiences for pupils whose background is so different from that of most pupils that they need additional educational opportunities beyond those provided in the usual school program if they are to be educated to the level of their ability. Certain types of these programs are referred to as bilingual education, migrant education, and compensatory education programs.
1260	Programs for Pupils with Learning Disabilities. Special learning experiences for pupils identified as having deficiencies in one or more aspects of the cognitive process and as being underachievers in relation to the general level of their overall abilities.

Code	Descriptor
1290	Other Special Programs. Other special learning experiences for dropouts, migrants, delinquents, and others which cannot be classified in the preceding service areas.
1300	Adult/Continuing Education Programs. Learning experiences designed to develop knowledge and skills to meet immediate and long range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to: foster the development of fundamental tools of learning; prepare students for a postsecondary career; prepare students for postsecondary education programs; upgrade occupational competence; prepare students for a new or different career; develop skills and appreciations for special interest; or enrich the aesthetic qualities of life.
1310	Adult Basic Education Programs. Learning experiences concerned with the fundamental tools of learning for adults who have never attended school or who have interrupted formal schooling and need this knowledge and these skills to raise their level of education, to increase self-confidence and/or self-determination, to prepare for an occupation, and to function more responsibly as citizens in a democracy.
1320	Advanced Adult Education Programs. Learning experiences designed to develop the knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities and are preparing for postsecondary careers and/or postsecondary education programs.
1330	Occupational Programs. Learning experiences concerned with the skills and knowledge required to prepare learners for immediate employment in an occupation or cluster of occupations. (This type of program is the same as that for secondary or junior college students but differs in that adults are the students served).
1340	Upgrading in Current Occupation Programs. Learning experiences concerned with skills and knowledge designed primarily to extend or update workers' competencies for occupations in which they are directly employed.
1350	Retraining for New Occupation Programs. Learning experiences concerned with the skills and knowledge required for preparation for employment in a new and different occupation.

Code	Descriptor
1360	Special Interest Programs. Learning experiences concerned with skills and knowledge required to prepare adults for a subordinate occupation in addition to their vocation. Such programs also may be called vocational programs.
1370	Life Enrichment Programs. Learning experiences concerned with skills and knowledge designed primarily for enjoyment, without regard to a vocation.
1390	Other Adult/Continuing Education Programs. Other adult/continuing education programs which cannot be classified above.
1400	Summer School Programs. Instructional activities as defined under 1100 Regular Programs carried on during the period between the end of the regular school term and the beginning of the next regular school term; this does not include the summer term of a 12-month school year. The account numbers and titles for Summer School Programs are 1110 (Elementary Programs), 1120 (Middle/Junior High Programs), 1130 (High School Programs), 1140 (Preformal Programs) and 1190 (Other Summer School Programs).
2000	Supporting Services. Supporting services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction and, to a lesser degree, community services. Supporting Services exist to sustain and enhance instruction, rather than as entities within themselves.
2100	Support Services-Pupils. Those activities which are designed to assess and improve the well-being of pupils and to supplement the teaching process.
2110	Attendance and Social Work Services. Those activities which are designed to improve pupil attendance at school and which attempt to prevent or solve pupil problems involving the home, the school, and the community.
2111	Service Area Direction. Activities associated with directing and managing attendance and social work services.
2112	Attendance Services. Activities such as prompt identification of patterns of nonattendance, promotion of positive attitudes toward attendance, analysis of causes of nonattendance, early action on problems of nonattendance, and enforcement of compulsory attendance laws.

Code	Descriptor
2113	Social Work Services. Activities such as investigating and diagnosing pupil problems arising out of the home, school, or community; casework and group work services for pupils and parents; interpreting the problems of pupils for other staff members; and promoting change in the circumstances surrounding the individual pupil which are related to his problem insofar as effectively as the resources of the family, school, and community can be brought to bear upon the problem.
2114	Pupil Accounting Services. Activities of acquiring and maintaining records of school attendance, location of home, family characteristics, and other census data. Portions of these records become part of the cumulative record which is sorted for teacher and guidance information.
2119	Other Attendance and Social Work Services. Attendance and social work services other than those described above.
2120	Guidance Services. Those activities of counseling pupils and parents; providing consultation with other staff members on learning problems; assisting pupils in personal and social development; assessing the abilities of pupils; assisting pupils as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for pupils.
2121	Service Area Direction. Activities associated with directing and managing guidance services. Expenditures for activities related to the coordination of student activities shall be classified under Account 2410, Office of the Principal Services.
2122	Counseling Services. Activities concerned with the relationship between pupils and pupils, counselors and pupils as counselees, and relationships between counselors and other staff members and parents all for the purpose of assisting pupils to understand their educational, personal, and occupational strengths and limitations; relate their abilities, emotions, and aptitudes to educational and career opportunities; utilize their abilities in formulating realistic plans; and achieve satisfying personal and social development.
2123	Appraisal Services. Activities having as their purpose an assessment of pupil characteristics, which are used in administration, instruction, and guidance, and which assist the pupil in assessing his purposes and progress in personality and career development. Test records and materials used for pupil appraisal are usually included in each pupil's cummulative record.

Code	Descriptor
2124	Information Services. Activities organized for the dissemination of educational, occupational, and personal-social information to help acquaint pupils with the curriculum and with educational and vocational opportunities and requirements.
2125	Records Maintenance Services. Activities organized for the compilation, maintenance, and interpretation of cumulative records of individual pupils, including systematic consideration of such factors as: home and family background, physical and medical status, standardized test results, personal and social development, and school performance.
2126	Placement Services. Activities organized to: 1) help place pupils in appropriate educational situations and/or in appropriate part-time employment while they are in school, and in appropriate educational and occupational situations after they leave school, and 2) help pupils make the transition from one educational or occupational experience to another. This may include admissions counseling, referral services, assistance with records, and follow-up communications with employers.
2129	Other Guidance Services. Other guidance services which cannot be classified above.
2130	Health Services. Physical and mental health services which are not direct instruction. Included are activities that provide pupils with appropriate medical, dental and nursing services.
2131	Service Area Direction. Activities associated with directing and managing health services.
2132	Medical Services. Activities concerned with the physical and mental health of pupils, such as health appraisal, including screening for vision, communicable diseases, and hearing deficiencies; screening for psychiatric services; periodic health examinations; emergency injury and illness care; and communications with parents and medical officials. Premiums for student health insurance are recorded here.
2133	Dental Services. Those activities associated with dental screening, dental care, and orthodontic activities.
2134	Nurse Services. Those nursing activities which are not instruction, such as health inspection, treatment of minor injuries and referrals for other health services.

Code	Descriptor
2139	Other Health Services. Other health services not classified above.
2140	Psychological Services. Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about pupil behavior, working with other staff members in planning school programs to meet the special needs of pupils as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for pupils, staff and parents.
2141	Service Area Direction. Activities associated with directing and managing the psychological services.
2142	Psychological Testing Services. Activities concerned with administering psychological tests, standardized tests and inventory assessments of ability, aptitude, achievement, interests and personality and the interpretation of these measures for pupils, school personnel and parents.
2143	Psychological Counseling Services. Activities which take place between a school psychologist or counselor, and one or more pupils as counselees and their parents in which the pupils are helped to perceive, clarify, solve, and resolve problems of adjustment and interpersonal relationships.
2144	Psychotherapy Services. Activities which provide a therapeutic relationship between a qualified mental health professional and one or more pupils in which the pupils are helped to perceive, clarify, solve, and resolve emotional problems or disorders.
2149	Other Psychological Services. Other activities associated with psychological services not classified above.
2150	Speech Pathology and Audiology Services. Activities which have as their purpose the identification, assessment, and treatment of pupils with impairments in speech, hearing, and language.
2151	Service Area Direction. Activities associated with directing and managing speech pathology and audiology services.

Code	Descriptor
2152	Speech Pathology Services. Activities organized for the identification of pupils with speech and language disorders; diagnosis and appraisal of specific speech and language disorders; referral for medical or other professional attention necessary to the habilitation of speech and language disorders; provision of required speech habilitation services; and counseling and guidance of children, parents, and teachers, as appropriate.
2153	Audiology Services. Activities organized for the identification of children with hearing loss; determination of the range, nature, and degree of hearing function; referral for medical or other professional attention as appropriate to the habilitation of hearing; language habilitation; auditory training, speech reading (lip-reading), and speech conservation as necessary; creation and administration of programs of hearing conservation; and counseling and guidance of children, parents, and teachers as appropriate.
2159	Other Speech Pathology and Audiology Services. Other activities associated with speech pathology and audiology services not classified above.
2200	Support Services-Instructional Staff. Activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils.
2210	Improvement of Instruction Services. Those activities which are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for pupils. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training.
2211	Service Area Direction. Activities associated with directing and managing the improvement of instruction services.
2212	Instruction and Curriculum Development Services. Activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate pupils.

Code	Descriptor
2213	Instructional Staff Training Services. Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the LEA or school. Among these activities are workshops, demonstrations, school visits, courses for college credit, sabbatical leaves, and travel leaves.
2219	Other Improvement of Instruction Services. Activities for improving instruction other than those classified above.
2220	Educational Media Services. Activities concerned with the use of all teaching and learning resources, including hardware, and content materials. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes. These include printed and nonprinted sensory materials.
2221	Service Area Direction. Activities concerned with directing and managing educational media services.
2222	School Library Services. Activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of the library by teachers and other members of the instructional staff; and guiding instructional staff members in the use of library books and materials, whether maintained separately or as a part of an instructional materials center. Included here are activities for planning the use of the library by pupils and instructing pupils in the use of library books and materials, whether maintained separately or as a part of an instructional materials center or related work-study areas.
2223	Audiovisual Services. Activities such as selecting, preparing, caring for, and making available to members of the instructional staff the equipment, films, filmstrips, transparencies, tapes, TV programs, and other similar materials, whether maintained separately or as a part of an instructional materials center. Included are activities in the audiovisual center, TV studio, and related work-study areas, and the services provided by audiovisual personnel.
2224	Educational Television Services. Activities concerned with planning, programming, writing, and presenting educational programs or segments of programs by way of closed circuit or broadcast television.

Code	Descriptor
2225	Computer-Assisted Instruction Services. Activities concerned with planning, programming, writing, and presenting educational projects which have been especially programed for a computer which is to be used as the principal medium of instruction.
2229	Other Educational Media Services. Educational media services other than those classified above.
2300	Support Services-General Administration. Activities concerned with establishing and administering policy in connection with operating the LEA.
2310	Board of Education Services. Activities of the elected or appointed body which has been created according to state law and vested with responsibilities for educational planning and policy making for a governmental entity, usually designated as an LEA. These bodies are sometimes called school boards, governing boards of directors, school committees, and school trustees. This service area includes state boards, intermediate administrative unit boards, and local administrative unit boards.
2311	Service Area Direction. Activities concerned with directing and managing the general operation of the board of education. This includes the activities of an executive of the board of education, such as an executive secretary, but does not include any special activities defined in the other Areas of Responsibility described below.
2312	Board Secretary Services. Activities pertaining to the duties of the secretary (not executive) of the board of education.
2313	Board Treasurer Services. Activities pertaining to the duties of treasurer of the board of education.
2314	Election Services. Activities pertaining to services rendered in connection with any LEA election, including elections of officers, bond elections, and budget and appropriation elections.
2315	Legal Services. Activities pertaining to counseling services provided to the board of education in regard to laws and statutes.
2316	Tax Assessment and Collection Services. Activities pertaining to services rendered in connection with tax assessment and collection.

Code	Descriptor
2317	Audit Services. Activities pertaining to independent audit services provided to the board of education.
2319	Other Board of Education Services. Other services which cannot be classified under the preceding Areas of Responsibility.
2320	Executive Administration Services. Activities associated with the overall general administrative or executive responsibility for the entire LEA.
2321	Office of the Superintendent Services. Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents, in the general direction and management of all affairs of the LEA. This program area includes all personnel and materials in the office of the chief executive officer. Activities of the office of the deputy superintendent and associate or assistant superintendents should be entered here unless the activities can be placed properly into a service area. In this case, they would be charged to Service Area Direction in that service area. When two or more service areas are directed by the same individual, the services of that individual's office are charged to the Office of the Superintendent or prorated between the service areas concerned.
2322	Community Relations Services. Activities and programs developed and operated systemwide for betterment of school/community relations.
2323	Staff Relations and Negotiations Services. Activities concerned with staff relations systemwide and the responsibilities for contractual negotiations with both instructional and noninstructional personnel.
2324	State and Federal Relations Services. Activities concerned with developing and maintaining good relationships with state and federal officials.
2329	Other Executive Administration Services. Other general administrative services which cannot be recorded under the preceding Areas of Responsibility.
2400	Support Services-School Administration. Activities concerned with overall administrative responsibility for a single school or a group of schools.

Code	Descriptor
2410	Office of the Principal Services. Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records; and coordination of school instructional activities with instructional activities of the LEA. Expenditures for activities related to the coordination of student activities shall also be classified under this account. Clerical staff for these activities are included.
2490	Other Support Services-School Administration. Other school administration services which cannot be recorded under the preceding Areas of Responsibility.
2500	Support Services-Business. Activities concerned with purchasing, paying, transporting, exchanging, and maintaining goods and services for the LEA. Included are the fiscal, acquisition of facilities, operation and maintenance, and internal services for operating all schools.
2510	Direction of Business Support Services. Activities concerned with directing and managing the business support services as a group.
2520	Fiscal Services. Activities concerned with the fiscal operations of the LEA. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.
2521	Service Area Direction. Activities of directing and managing fiscal services which includes the activities of the assistant superintendent, director, or business manager in directing and managing fiscal activities including debt management (see 2321, Office of the Superintendent, for further clarification).
2522	Budgeting Services. Activities concerned with supervising budget planning, formulation, control, and analysis.
2523	Receiving and Disbursing Funds Services. Activities concerned with taking in money and paying it out which include the current audit of receipts and the preaudit of requisitions or purchase orders to determine whether the amounts are within the budgetary allowances, and whether such disbursements are lawful school or LEA expenditures.

Code	Descriptor
2524	Payroll Services. Activities concerned with making periodic payments to individuals entitled to remuneration for services rendered. Payments are also made for such payroll-associated costs as federal income tax withholding, retirement, and social security.
2525	Financial Accounting Services. Activities concerned with maintaining records of the financial operations and transactions of the LEA which include such activities as accounting and interpreting financial transactions and account records.
2526	Internal Auditing Services. Activities concerned with verifying the account records which include evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing the reliability of the accounting and reporting systems, and ascertaining compliance with established policies and procedures.
2527	Property Accounting Services. Activities concerned with preparing and maintaining current inventory records of land, buildings, and movable equipment. These records are to be used in equipment control and facilities planning.
2529	Other Fiscal Services. Fiscal services which cannot be classified under the preceding Areas of Responsibility.
2530	Facilities Acquisition and Construction Services. Activities concerned with the acquisition of land and buildings; the remodeling and construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvements to sites. Costs of these items are charged here.
2531	Service Area Direction. Activities pertaining to directing and managing facilities acquisition and construction services.
2532	Land Acquisition and Development Services. Activities pertaining to the initial acquisition of sites and improvements thereon.
2533	Architecture and Engineering Services. Activities of architects and engineers related to land acquisition and improvement and to improvements to buildings.

Code	Descriptor
2534	Educational Specifications Development Services. Activities concerned with preparing and interpreting to architects and engineers descriptions of specific space requirements for the various learning experiences of pupils to be accommodated in a building. These specifications are interpreted to the architects and engineers in the early stages of blueprint development.
2535	Building Acquisition, Construction, and Improvement Services. Activities concerned with building acquisition through purchase or construction and building improvements. Initial installation or extension of service systems, other built-in equipment and building additions are included.
2536	Classroom Furniture Services. Activities concerned with the initial acquisition or replacement of classroom furniture which can be moved and used in most classrooms, such as desks, chairs, file cabinets, screens and maps.
2539	Other Facilities Acquisition and Construction Services. Facilities acquisition and construction activities which cannot be classified above.
2540	Operation and Maintenance of Plant Services. Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities which maintain safety in buildings, on the grounds, and in the vicinity of schools are included.
2541	Service Area Direction. Activities of directing and managing the operation and maintenance of the school plant facilities.
2542	Care and Upkeep of Buildings Services. Activities concerned with keeping the physical plant clean and ready for daily use. Operating the heating, lighting, and ventilating systems; rental and lease of buildings; repair and replacement of facilities and built-in equipment are included. Premiums for insurance coverage for property damage are recorded here.
2543	Care and Upkeep of Grounds Services. Activities concerned with maintaining land and its improvements (other than buildings) in good condition.
2544	Care and Upkeep of Equipment Services. Activities concerned with maintaining in good condition, equipment owned or used by the LEA. Activities such as servicing and repairing furniture, machines, and movable equipment are included.

Code	Descriptor
2545	Vehicle Purchasing, Servicing and Maintenance Services (other than buses). Activities concerned with maintaining general purpose vehicles such as trucks, tractors, graders, and staff vehicles in good condition. Included are such activities as purchasing vehicles, repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling, and inspecting vehicles for safety, i.e., preventive maintenance. Liability insurance on these vehicles is recorded here.
2546	Security Services. Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools at all times, and providing traffic control on grounds and in the vicinity of schools.
2549	Other Operation and Maintenance of Plant Services. Operation and maintenance of plant activities which cannot be classified under the preceding Areas of Responsibility.
2550	Pupil Transportation Services. Activities concerned with the conveyance of pupils to and from school, as provided by state law. Inlcuded are trips between home and school and trips to school activities. (To separate trips for school activities, a cost per mile could be charged in memorandum accounting.)
2551	Service Area Direction. Activities pertaining to directing and managing pupil transportation services.
2552	Vehicle Operation Services. Activities concerned with operating vehicles for pupil transportation from the time the vehicles leave the point of storage until they return to that point. Driving buses or other pupil transportation vehicles are included. Liability insurance on pupil transportation vehicles is recorded here.
2553	Monitoring Services. Activities concerned with supervising pupils in the process of being transported between home and school and while being transported for school activities. These activities include supervision while in transit and while being loaded and unloaded, and directing traffic at the loading and unloading stations.
2554	Vehicle Purchasing, Servicing, and Maintenance Services. Activities concerned with maintaining pupil transportation vehicles in good condition, including purchasing and repairing vehicles; replacing vehicle parts, and cleaning, painting, greasing, fueling, and inspecting vehicles for safety. Replacing a vehicle chassis or body individually is considered to be equipment and is charged to Capital Outlay.

Code	Descriptor
2559	Other Pupil Transportation Services. Pupil transportation services which cannot be classified under the preceding Areas of Responsibility.
2560	Food Services. Activities concerned with providing food to pupils and staff in a school or LEA. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities, and the delivery of food.
2561	Service Area Direction. Activities of directing and managing food services.
2562	Food Preparation and Dispensing Services. Activities concerned with preparing and serving regular and incidental meals, lunches, or snacks to pupils and staff in a school or LEA which include operating kitchen equipment, preparing food, cooking, serving food, cleaning dishes, and storing dishes and kitchen equipment.
2563	Food Delivery Services. Activities concerned with delivering food to the school or LEA.
2569	Other Food Services. Food services activities which cannot be classified under the preceding Areas of Responsibility.
2570	Internal Services. Activities concerned with buying, storing, and distributing supplies, furniture, and equipment; and those activities concerned with duplicating and printing for the LEA.
2571	Service Area Direction. Activities of directing and managing internal services.
2572	Purchasing Services. Activities of purchasing supplies, furniture, equipment, and materials, used in school or LEA operation.
2573	Warehousing and Distributing Services. The operation of the system-wide activities of receiving, storing, and distributing supplies, furniture, equipment, materials, and mail. This program includes the pickup and transporting of cash from school facilities to the central administrative office, or bank, for control and/or deposit.

Code	Descriptor
2574	Printing, Publishing, and Duplicating Services. Activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Providing centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices are also included.
2579	Other Internal Services. Other internal services which cannot be classified under the preceding Areas of Responsibility.
2590	Other Support Services-Business. Support services-business other than those classified above.
2600	Support Services-Central. Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, statistical, and data processing services.
2610	Direction of Central Support Services. Activities concerned with directing and managing the central support services as a group.
2620	Planning, Research, Development, and Evaluation Services. Activities, on a system-wide basis, associated with conducting and managing programs of planning, research, development, and evaluation for a LEA.
2621	Service Area Direction. Activities associated with directing and managing the planning, research, development, and evaluation service area.
2622	Development Services. Activities concerned with the evolving process of utilizing the products of research and considered judgment for the deliberate improvement of educational programs.
2623	Evaluation Services. Activities concerned with ascertaining or judging the value of an action or an outcome of an action by careful appraisal of previously specified data in light of the particular situation and the goals and objectives previously established.
2624	Planning Services. Activities concerned with the selection or identification of the overall, long-range goals, priorities, and objectives of an organization or program, and the formulation of various courses of action in terms of identification of needs and relative costs and benefits for the purpose of deciding which courses of action are to be followed in striving to achieve those goals, priorities, and objectives.

Code	Descriptor
2625	Research Services. Activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles.
2629	Other Planning, Research, Development, and Evaluation Services. Other services of this nature not described above.
2630	Information Services. Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the various news media, or personal contact.
2631	Service Area Direction. Activities of directing and managing information services.
2632	Internal Information Services. Activities concerned with writing, editing, and providing administrative information to pupils and staff.
2633	Public Information Services. Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to the public through various news media or personal contact.
2634	Management Information Services. Activities concerned with writing, editing, and other preparation necessary to disseminate to management information about the operation of the LEA, and about the community, state, and nation, in order to make logical decisions.
2639	Other Information Services. Activities concerned with information services not classified above.
2640	Staff Services. Activities concerned with maintaining an efficient staff for the LEA including such activities as recruiting and placement, staff transfers, inservice training, health services, and staff accounting.
2641	Service Area Direction. Activities of directing and managing staff services.
2642	Recruitment and Placement Services. Activities concerned with employing and assigning personnel for the LEA.
2643	Staff Accounting Services. Services rendered in connection with the systematic recording and summarizing of information relating to staff members employed by the LEA.

Code	Descriptor
2644	Inservice Training Services (for noninstructional staff). Activities developed by the LEA for training of noninstructional personnel in all classifications.
2645	Health Services. Activities concerned with medical, dental, and nurse services provided for LEA employees. Included are physical examinations, referrals, and emergency care.
2649	Other Staff Services. Staff services which cannot be classified under the preceding Areas of Responsibility.
2650	Statistical Services. Activities concerned with manipulating, relating and describing statistical information.
2651	Service Area Direction. Activities concerned with directing and managing statistical services.
2652	Statistical Analysis Services. Activities concerned with determining the nature and relationships of data elements to arrive at conclusions and recommendations. This program area includes institutional, management and program studies, such as cost/effectiveness, space utilization, and teaching load.
2653	Statistical Reporting Services. Activities concerned with assimilating and writing statistical data into reports for further use. This program area includes the preparation of reports such as questionnaires and data collection forms for internal as well as external use.
2659	Other Statistical Services. Statistical services which cannot be classified under the preceding Areas of Responsibility.
2660	Data Processing Services. Activities concerned with preparing data for storage, storing data, and retrieving them for reproduction as information for management and reporting.
2661	Service Area Direction. Activities concerned with directing and managing data processing services.
2662	Systems Analysis Services. Activities concerned with the search for and an evaluation of alternatives which are relevant to defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data processing procedures or application to electronic data processing equipment.

Code	Descriptor
2663	Programming Services. Activities concerned with the preparation of a logical sequence of operations to be performed either manually or electronically, in solving problems or processing data and the preparation of coded instructions and data for such sequences.
2664	Operations Services. Activities concerned with scheduling, maintaining and producing data. These activities include operating business machines and data processing machines.
2669	Other Data Processing Services. Activities concerned with data processing which are not described above.
2670	Records Management Services. Activities concerned with retention and disposal of LEA records.
2690	Other Support Services-Central. Central Services not classified above.
2900	Other Supporting Services. Activities of any supporting service or classification of services, general in nature, which cannot be classified in the preceding service areas of Areas of Responsibility.
3000	Community Services. Activities which are not directly related to the provision of education for pupils in a LEA. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the LEA for the community as a whole or in part.
3100	Direction of Community Services Activities. Activities concerned with directing and managing community services activities.
3200	Community Recreation Services. Activities concerned with providing recreation for the community as a whole, or for some segment of the community. Included are such staff activities as organizing and supervising playgrounds, swimming pools, and other recreation programs for the community.
3300	Civic Services. Activities concerned with providing services to civic affairs or organizations. This program area includes services to parent-teacher association meetings, public forums, lectures, and civil defense planning.
3400	Public Library Services. Activities pertaining to the operation of public libraries by a LEA, or the provision of library services to the general public through the school library. Included are such activities as budgeting and planning the library's collection in relation to the community, and informing the community of public library resources and services.

Code	Descriptor
3500	Custody and Care of Children Services. Activities pertaining to the provision of programs for the custodial care of children in residential day schools, or child care centers which are not part of, or directly related to, the instructional program, and where the attendance of the children is not included in the attendance figures for the LEA.
3600	Welfare Activities Services. Activities pertaining to the provision of personal needs of individuals who have been designated as needy by an appropriate governmental entity. These needs include stipends for school attendance, salaries paid to pupils for work performed whether for the LEA or for an outside concern, and for clothing, food or other personal needs.
3700	Nonpublic School Pupils Services. Services to pupils attending a school established by an agency other than the state, subdivision of the state, or the Federal Government, which usually is supported primarily by other than public funds. The services consist of such activities as those involved in providing instructional services, attendance and social work services, health services, and transportation services for nonpublic school pupils. Statutory requirements in individual states may require construction of subfunctions for these and other functions and subfunctions related to expenditures for nonpublic school pupils. Special accounting provision may be required for transfer of these expenditures from corresponding functional accounts for services provided to public school pupils.
3900	Other Community Services. Services provided the community which cannot be classified under the preceding Areas of Responsibility.
4000	Interagency/Fund Transactions. Conduit-type (outgoing transfers) payments to other LEAs or administrative units in the state or in another state, and transfers from one fund to another fund in the LEA.
4100	Payments to Other Governmental Units (within the State). Conduit-type payments to LEAs, generally for tuition and transportation, in the state for services rendered to pupils residing in the paying LEA. Where a governmental unit collects money from a nonoperating LEA for the education of pupils from the nonoperating LEA and pays it to an operating LEA, the nonoperating LEA records such payments here. (These are not counted in state totals of expenditures.)

Code	Descriptor
4200	Payments to Other Governmental Units (outside the State). These are conduit-type payments to LEAs outside the state for services rendered to pupils residing in the paying LEA. These payments are generally for tuition and transportation. Where a governmental unit in one state collects money from a non-operating LEA for the education of pupils from the nonoperating LEA and pays it to an operating LEA in another state, the non-operating LEA records such payments here. (These are not counted in national totals of expenditures.)
4300	Transfers of Funds. These are transactions which withdraw money from one fund and place it in another without recourse. Unless state law prohibits, revenues should be allocated between funds when received and recorded in the funds to which they belong, rather than placing them in the General Fund and later transferring them. (These are not counted in local LEA totals of expenditures.)
4400	Apportionment of Funds by IED. Apportionment of equalization funds and distribution of other funds by the intermediate education districts.
5000	Debt Services. The servicing of the debt of a LEA. Categories of debt services are listed under objects.

Areas of Responsibility

Code	Descriptor
01	Home Instruction. School District sponsored programs in which a district employee goes to the home to instruct parents in how to teach a specific lesson to a child, or teaches the child directly.
02	Tutoring. Direct instruction of a learner on a specific lesson or skill in a home or in a school setting.
09	Other Preformal Programs. Any preformal programs not appropriate for inclusion in above categories.
10	Language Arts. Courses and activities designed to enable students to receive and send communication by developing their ability to listen, speak, read and write.
11	Social Studies. Courses and activities dealing with man's social relationships which draw their substance from the disciplines of anthropology, economics, geography, government, history, sociology and psychology.

Code	Descriptor
12	Science. Experiences which provide students the opportunity to develop concept understandings and process skills as they relate to scientific literacy.
13	Art. Courses and activities designed to develop keener aesthetic awareness and increase sensitivity, skills and knowledge in various two and three-dimensional art media.
14	Crafts. Courses and activities organized to teach awareness and appreciation of good design, quality craftsmanship, safe work habits, orderly procedure, and an understanding of common tools, machines and devices through working with various materials such as plastics, ceramics, jewelry and art metal, leather, wood carving and textiles.
15	Homemaking. Courses and activities in the areas of consumer education, child care and development, clothing and textiles, foods and nutrition, housing and home furnishings and family relationships.
16	Industrial Arts. Courses and activities involving planning, designing and constructing through use of tools, machines, materials and processes carried out in the areas of graphic communications, electricity/electronics, materials and processes (e.g., wood, metal), and mechanical power.
17	Traffic Safety Education. Learning experiences concerned with helping students participate safely, efficiently and effectively in traffic activities appropriate to each instructional level, including traffic safety units for pedestrian, school bus passenger, automobile passenger, bicycle, recreational vehicles and pre-driver education; beginning and refresher courses in driver education; and post-driver education electives in traffic safety education.
18	Mathematics. Those courses, units of instruction, and activities designed to develop the skills and interests of students in computation and problem solving.
19	Health Education. Experiences which provide students the opportunity to develop decisions making skills and formulate a value system, as they relate to healthful living.
20	Physical Education. Courses, special adapted programs, and intraschool activities designed to enable each student to build and maintain his physical powers, skills and understanding necessary for his optimum development.
21	Foreign Language. Courses and activities designed to enable students to receive and send communication in a language other than English by developing their ability to listen, speak, read and write in the target language.

Code	Descriptor
22	Business Education. Courses and activities in general business, consumer economics, business law, typing, bookkeeping, shorthand and office procedures.
23	Athletics. Activities designed to provide competitive contests for selected groups or individuals who are trained and coached to play games with similar teams or individuals from other schools.
24	Performing Arts. Activities designed to provide opportunities for students to participate in producing or performing capacities in dramatics, music, television or radio.
25	Other Student Activities. Co-curricular or extra-curricular activities not already defined which are generally of a voluntary nature and which are designed to assist the student in developing additional skills and/or refined attitudinal points of view regarding logical extensions of the school curriculum.
26	Music. Courses designed to develop aesthetic sensitivity, skills and knowledge in relation to listening, performing and creating experiences in vocal or instrumental music.
27	Dramatics. Courses designed to teach the history and art of producing or acting dramas.
28	Personal Finance. Courses and instructional activities designed to enable students to cope with financial concerns as a consumer, including employment and income, money management, credit, purchase of goods and services and rights and responsibilities in the marketplace. (Note: This description relates only to the requirement at the secondary school level and not to the total facet of consumer education. Consumer education is the preparation of the individual in the skills, concepts, and understanding that are required for everyday living to achieve, within the framework of his own values, maximum satisfaction and utilization of his resources, and as such is a continuous process and an integral part of the education program at all levels.)
49	Other Basic Education Programs. Courses and instructional activities of basic education programs not classified above; an example is Outdoor Education.
50	Vocational Education. Courses or units of instruction designed to develop and/or extend competencies needed to function effectively in an occupation other than professional.

Code	Descriptor
51	Career Awareness. Units of instruction and special instructional activities designed to develop the students' understanding of work, knowledge of potential occupational careers and awareness of self in relation to potential career requirements. Grades 1-6. (Most career awareness instruction is integrated into the other instructional areas and not readily identified as separate units.)
52	Career Exploration. Courses, units of instruction and special instructional activities designed to assist students in exploring key occupational career areas, in assessing their occupational interests and aptitudes and in developing tentative career plans and choices. Grades 7-10.
53	Agriculture Occupations. Courses and instructional activities, including approved work experience, designed to develop in the student the occupational competencies needed to function effectively in one or more agriculture occupations or occupational areas. Grades 11 and 12.
54	Office Occupations. Courses and instructional activities, including approved work experience, designed to develop in the student the occupational competencies needed to function effectively in one or more office occupations or occupational areas. Grades 11 and 12.
55	Construction Occupations. Courses and instructional activities, including approved work experience, designed to develop in the student the occupational competencies needed to function effectively in one or more construction occupations or occupational areas. Grades 11 and 12.
56	Electrical-Electronics Occupations. Courses and instructional activities, including approved work experience, designed to develop in the student the occupational competencies needed to function effectively in one or more electrical-electronics occupations or occupational areas. Grades 11 and 12.
57	Food Service Occupations. Courses and instructional activities, including approved work experience, designed to develop in the student the occupational competencies needed to function effectively in one or more food service occupations or occupational areas. Grades 11 and 12.
58	Forest Products Occupations. Courses and instructional activities, including approved work experience, designed to develop in the student the occupational competencies needed to function effectively in one or more forest product occupations or occupational areas. Grades 11 and 12.

Code	Descriptor
59	Health Occupations. Courses and instructional activities, including approved work experience, designed to develop in the student the occupational competencies needed to function effectively in one or more health occupations or occupational areas. Grades 11 and 12.
60	Marketing Occupations. Courses and instructional activities, including approved work experience, designed to develop in the student the occupational competencies needed to function effectively in one or more marketing occupations or occupational areas. Grades 11 and 12.
61	Metals Occupations. Courses and instructional activities, including approved work experience, designed to develop in the student the occupational competencies needed to function effectively in one or more metals occupations or occupational areas. Grades 11 and 12.
62	Service Occupations. Courses and instructional activities, including approved work experience, designed to develop in the student the occupational competencies needed to function effectively in one or more service occupations or occupational areas. Grades 11 and 12.
63	Industrial Mechanics Occupations. Courses and instructional activities, including approved work experience, designed to develop in the student the occupational competencies needed to function effectively in one or more mechanic occupations or occupational areas. Grades 11 and 12.
79	Other Vocational Programs. Courses and instructional activities of occupational programs not classified above. Examples are diversified occupations, cooperative work experience programs and combinations of two or more occupational groups into a single instructional program. Grades 11 and 12.

PROGRAM STRUCTURE

A program structure represents an overall conceptual organization of the school systems activities. It provides the basis for generating, assembling, organizing, analyzing and displaying information about all the activities of a school district. It also provides for the grouping of activities for cost assignment.

The program structure developed for Oregon school districts consists of four levels: 1) Function, 2) Sub-Function, 3) Service Area and 4) Area of Responsibility.

Function	Sub-Function	Service Area	Area of Responsibility
Instruction	Regular Programs	Elementary Programs	Language Arts

The complete program structure is displayed on the next page.

PROGRAM STRUCTURE FOR OREGON SCHOOL DISTRICTS

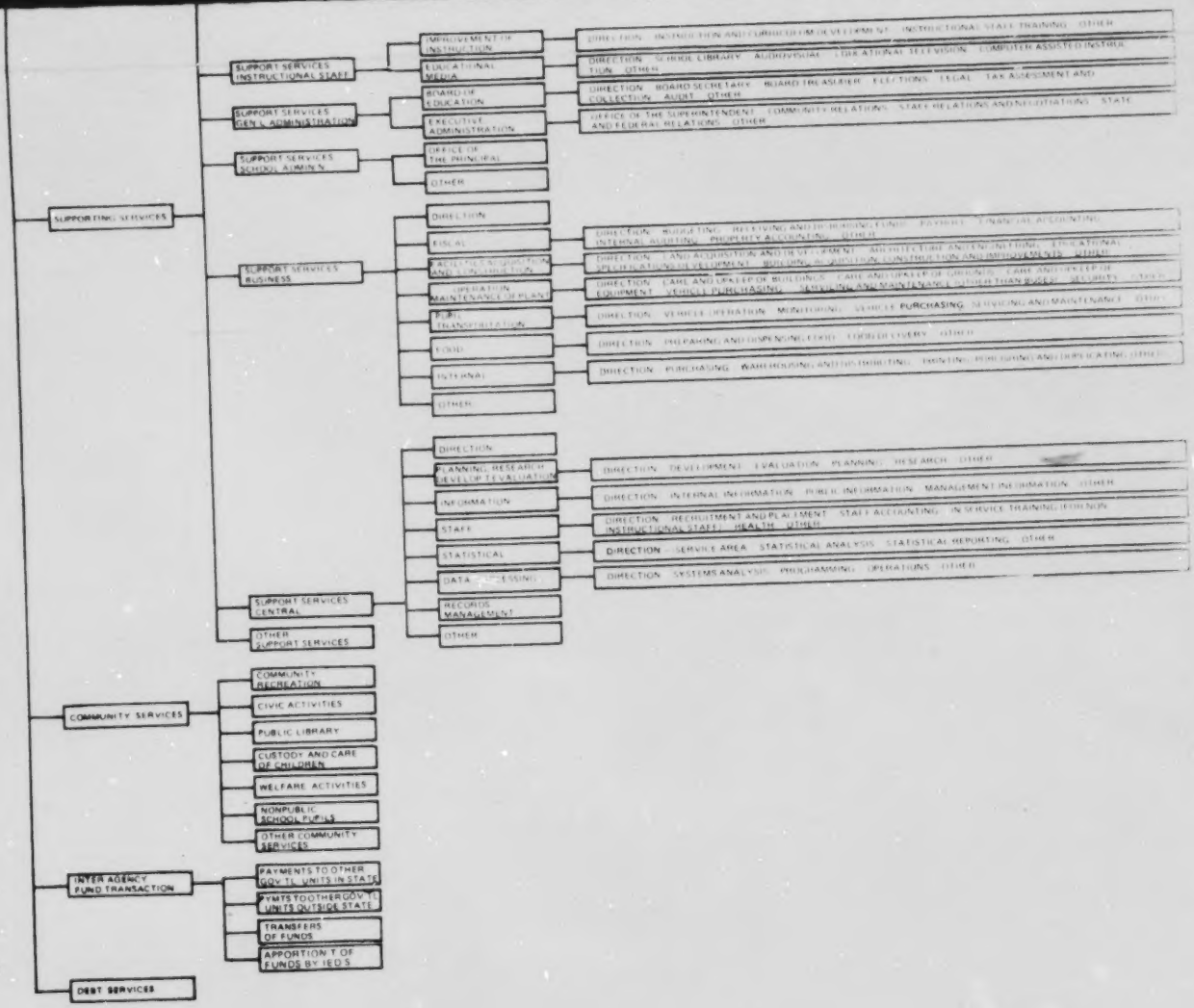
BUSINESS SYSTEMS AND AUXILIARY SERVICES

DISTRICT	LEVEL I FUNCTION	LEVEL II SUB-FUNCTION	LEVEL III SERVICE AREA	LEVEL IV AREA OF RESPONSIBILITY
				LANGUAGE ARTS · SOCIAL STUDIES · SCIENCE · ART · MUSIC · TRAFFIC SAFETY · MATHEMATICS · HEALTH EDUCATION · PHYSICAL EDUCATION · FOREIGN LANGUAGES · ATHLETICS · PERFORMING ARTS · OTHER STUDENT ACTIVITIES · CAREER EXPLORATION
			ELEMENTARY	
			MIDDLE/JUNIOR HIGH	LANGUAGE ARTS · SOCIAL STUDIES · SCIENCE · ART · MUSIC · CRAFTS · HOMEMAKING · INDUSTRIAL ARTS · TRAFFIC SAFETY · MATH · HEALTH ED · PHYSICAL ED · FOREIGN LANGUAGES · ATHLETICS · PERFORMING ARTS · OTHER STUDENT ACTIVITIES · BUSINESS ED · CAREER EXPLORATION
			HIGH SCHOOL	LANGUAGE ARTS · SOCIAL STUDIES · SCIENCE · ART · MUSIC · DRAMATICS · CRAFTS · HOMEMAKING · INDUSTRIAL ARTS · TRAFFIC SAFETY · MATHEMATICS · HEALTH EDUCATION · PHYSICAL EDUCATION · FOREIGN LANGUAGES · ATHLETICS · PERFORMING ARTS · OTHER STUDENT ACTIVITIES · PERSONAL FINANCE · BUSINESS EDUCATION · CAREER EXPLORATION · AGRICULTURE OCCUPATIONS · OFFICE OCCUPATIONS · CONSTRUCTION OCCUPATIONS · ELECTRICAL ELECTRONICS OCCUPATIONS · FOOD SERVICE OCCUPATIONS · FORESTRY OCCUPATIONS · HEALTH OCCUPATIONS · MARKETING OCCUPATIONS · METALS OCCUPATIONS · SERVICE OCCUPATIONS · INDUSTRIAL MECHANICS OCCUPATIONS · OTHER VOCATIONAL PROGRAMS
		REGULAR PROGRAMS	PREFORMAL	HOME INSTRUCTION · TUTORING · OTHER
			OTHER REGULAR PROGRAMS	
		SPECIAL PROGRAMS	GIFTED AND TALENTED	
			MENTALLY RETARDED	
			PHYSICALLY HANDICAPPED	
			EMOTIONALLY DISTURBED	
			CULTURALLY DIFFERENT	
			LEARNING DISABILITIES	
			OTHER	
	INSTRUCTION	ADULT CONTINUING EDUCATION PROGRAMS	ADULT BASIC EDUCATION	LANGUAGE ARTS · SOCIAL STUDIES · SCIENCE · ART · MUSIC · CRAFTS · HOMEMAKING · INDUSTRIAL ARTS · TRAFFIC SAFETY · MATH · HEALTH ED · PHYSICAL ED · FOREIGN LANGUAGES · BUSINESS ED
			ADVANCED ADULT EDUCATION	LANGUAGE ARTS · SOCIAL STUDIES · SCIENCE · ART · MUSIC · CRAFTS · HOMEMAKING · INDUSTRIAL ARTS · TRAFFIC SAFETY · MATH · HEALTH ED · PHYSICAL ED · FOREIGN LANGUAGES · BUSINESS ED
			OCCUPATIONAL PROGRAMS	VOCATIONAL EDUCATION
			UPGRADING CURRENT OCCUPATION	VOCATIONAL EDUCATION
			RETRAINING NEW OCCUPATION	VOCATIONAL EDUCATION
			SPECIAL INTEREST	
			LIFE ENRICHMENT	
			OTHER	
		SUMMER SCHOOL PROGRAMS	ELEMENTARY	LANGUAGE ARTS · SOCIAL STUDIES · SCIENCE · ART · MUSIC · TRAFFIC SAFETY · MATHEMATICS · HEALTH EDUCATION · PHYSICAL EDUCATION · FOREIGN LANGUAGES · CAREER AWARENESS · CAREER EXPLORATION
			MIDDLE/JUNIOR HIGH	LANGUAGE ARTS · SOCIAL STUDIES · SCIENCE · ART · MUSIC · CRAFTS · HOMEMAKING · INDUSTRIAL ARTS · TRAFFIC SAFETY · MATH · HEALTH ED · PHYSICAL ED · FOREIGN LANGUAGES · BUSINESS ED · CAREER EXPLORATION
			HIGH SCHOOL	LANGUAGE ARTS · SOCIAL STUDIES · SCIENCE · ART · MUSIC · DRAMATICS · CRAFTS · HOMEMAKING · INDUSTRIAL ARTS · TRAFFIC SAFETY · MATHEMATICS · HEALTH EDUCATION · PHYSICAL EDUCATION · FOREIGN LANGUAGES · BUSINESS EDUCATION · CAREER EXPLORATION · AGRICULTURE OCCUPATIONS · OFFICE OCCUPATIONS · CONSTRUCTION OCCUPATIONS · ELECTRICAL ELECTRONICS OCCUPATIONS · FOOD SERVICE OCCUPATIONS · FORESTRY OCCUPATIONS · HEALTH OCCUPATIONS · MARKETING OCCUPATIONS · METALS OCCUPATIONS · SERVICE OCCUPATIONS · INDUSTRIAL MECHANICS OCCUPATIONS · OTHER VOCATIONAL PROGRAMS
			PREFORMAL	HOME INSTRUCTION · TUTORING · OTHER
			OTHER	
		SUPPORT SERVICES PUPILS	ATTENDANCE AND SOCIAL WORK	DIRECTION · ATTENDANCE · SOCIAL WORK · PUPIL ACCOUNTING · OTHER
			GUIDANCE	DIRECTION · COUNSELING · APPRAISAL · INFORMATION · RECORDS MAINTENANCE · PLACEMENT · OTHER
			HEALTH	DIRECTION · MEDICAL · DENTAL · NURSE · OTHER
			PSYCHOLOGICAL	DIRECTION · TESTING · COUNSELING · PSYCHOTHERAPY · OTHER
			SPEECH PATHOLOGY AND AUDIOLOGY	DIRECTION · SPEECH PATHOLOGY · AUDIOLOGY · OTHER
			IMPROVEMENT OF INSTRUCTION	DIRECTION · INSTRUCTION AND CURRICULUM DEVELOPMENT · INSTRUCTIONAL STAFF TRAINING · OTHER
THE SCHOOL DISTRICT				

STATE DEPARTMENT OF EDUCATION
942 LANCASTER DRIVE NE
SALEM, OREGON 97310

(Rev. 11-74)

98


SUPPORTING SERVICES
SUPPORT SERVICES INSTRUCTIONAL STAFF
IMPROVEMENT OF INSTRUCTION
DIRECTION INSTRUCTION AND CURRICULUM DEVELOPMENT INSTRUCTIONAL STAFF TRAINING OTHER
EDUCATIONAL MEDIA
DIRECTION SCHOOL LIBRARY AUDIO VISUAL EDUCATIONAL TELEVISION COMPUTER ASSISTED INSTRUC TION OTHER
SUPPORT SERVICES GEN'L ADMINISTRATION
BOARD OF EDUCATION
DIRECTION BOARD SECRETARY BOARD TREASURER ELECTIONS LEGAL TAX ASSESSMENT AND COLLECTION AUDIT OTHER
EXECUTIVE ADMINISTRATION
OFFICE OF THE SUPERINTENDENT COMMUNITY RELATIONS STAFF RELATIONS AND NEGOTIATIONS STATE AND FEDERAL RELATIONS OTHER
SUPPORT SERVICES SCHOOL ADMIN'N
OFFICE OF THE PRINCIPAL
OTHER
SUPPORT SERVICES BUSINESS
DIRECTION
FISCAL
DIRECTION BUDGETING RECEIVING AND DISBURSING FUNDS PAYROLL FINANCIAL ACCOUNTING INTERNAL AUDITING PROPERTY ACCOUNTING OTHER
FACILITIES ACQUISITION AND CONSTRUCTION
DIRECTION SITE AND ACQUISITION AND DEVELOPMENT ARCHITECTURE AND ENGINEERING EDUCATIONAL SPECIFICATIONS DEVELOPMENT BUILDING ADDITION CONSTRUCTION AND REMODELING OTHER
OPERATION MAINTENANCE OF PLANT
DIRECTION CARE AND UPKEEP OF BUILDINGS CARE AND UPKEEP OF GROUNDS CARE AND UPKEEP OF EQUIPMENT VEHICLE PURCHASING SECURITY MAINTENANCE OTHER THAN ROOFS REPAIRS OTHER
PUPIL TRANSPORTATION
DIRECTION VEHICLE OPERATION MONITORING VEHICLE PURCHASING SERVICING AND MAINTENANCE OTHER
FOOD
DIRECTION PREPARATION AND DISPENSING FOOD FOOD DELIVERY OTHER
INTERNAL
DIRECTION PURCHASING WAREHOUSING AND DISTRIBUTING PRINTING BINDING AND DUPLICATING OTHER
OTHER
SUPPORT SERVICES CENTRAL
DIRECTION
PLANNING RESEARCH DEVELOP T EVALUATION
DIRECTION DEVELOPMENT EVALUATION PLANNING RESEARCH OTHER
INFORMATION
DIRECTION INTERNAL INFORMATION PUBLIC INFORMATION MANAGEMENT INFORMATION OTHER
STAFF
DIRECTION RECRUITMENT AND PLACEMENT STAFF ACCOUNTING IN SERVICE TRAINING NON INSTRUCTIONAL STAFF HEALTH OTHER
STATISTICAL
DIRECTION SERVICE AREA STATISTICAL ANALYSIS STATISTICAL REPORTING OTHER
DATA PROCESSING
DIRECTION SYSTEMS ANALYSIS PROGRAMMING OPERATIONS OTHER
RECORDS MANAGEMENT
OTHER
OTHER SUPPORT SERVICES
COMMUNITY SERVICES
COMMUNITY RECREATION
CIVIC ACTIVITIES
PUBLIC LIBRARY
CUSTODY AND CARE OF CHILDREN
WELFARE ACTIVITIES
NONPUBLIC SCHOOL PUPILS
OTHER COMMUNITY SERVICES
INTER AGENCY FUND TRANSACTION
PAYMENTS TO OTHER GOV T L UNITS IN STATE
PYMTS TO OTHER GOV T UNITS OUTSIDE STATE
TRANSFERS OF FUNDS
APPORTION T OF FUNDS BY IEDS
DEBT SERVICES

BUDGET CROSSWALK

Before a school district prepares a budget under the new program budgeting system, it is essential that they develop a crosswalk between the old and new systems. A crosswalk is the expression of the relationship between the program budget and the traditional budget; it is a means for cross referencing budgets from two different account classification systems. The crosswalk makes it possible to translate data from the traditional budget format into the forms of the new program budget.

When a district makes a decision to convert to the new system for the next year, it should crosswalk its current year's budget. In doing this it insures that all the dollars in the current year's budget in the old system are reflected in the budget under the new system. The crosswalk is a tabular array with the horizontal budget cost categories (see example on following page).

Once a district has converted the current year's budget into the new program budget format, they can use this as the base from which to project the proposed budget for the next year.

Crosswalk forms used in training workshops are attached for information and assistance.

Current Account	Total	2321	2510	2524	2525	2314	2311	2315	2317
111	27,000	110/ 27,000							
112	31,000		110/ 15,000	110/ 8,000	110/ 8,000				
113	600					318/ 600			
120	3,000	410/ 500 353/ 300	410/ 1,000 353/ 500				410/ 500 353/ 200		
141	400					354/ 200 410/ 200			
143	3,000							318/ 3,000	
144	3,000								318/ 3,000
145	6,000	340/ 2,000	340/ 1,000				340/ 3,000		
190	2,000	440/ 100 640/ 600	440/ 100 640/ 400				640/ 800		
TOTAL	76,000	30,500	18,000	8,000	8,000	1,000	4,500	3,000	3,000

RECAP BY OBJECT:													
110	27,000	110	15,000	110	8,000	110	8,000	318	600	340	3,000	318	3,000	318	3,000
340	2,000	340	1,000					354	200	353	200				
353	300	353	500					410	200	410	500				
410	500	410	1,000							640	800				
440	100	440	100												
640	600	640	400												

EXPLANATION:

Account No.

111	Salaries--Superintendent	$18,000
	Secretary	9,000
112	Salaries--Business Manager	15,000
	Payroll Clerk	8,000
	Accounts Payable Clerk	8,000
120	Office Supplies	2,000
	Postage	1,000
190	Subscriptions	200
	Memberships and Dues	1,800

Note that accounts 120, 145 and 190 are distributed among:

2321 Superintendent Services

2510 Business Support Services

2311 Board of Education Services

3-75
93

State Department of Education
Salem, Oregon 97310

BUDGET RESOURCES IN DETAIL

School District No. _____

CROSSWALK FROM CURRENT CODES TO ACCOUNT CODES OF THE NEW ACCOUNTING SYSTEM

FUND

County _____

July 1, 19____ to June 30, 19____

3-75 / 9-4 HISTORICAL DATA			ITEM	BUDGET FOR ENSUING YEAR		
Actual: Second Year Preceding (1)	Actual: First Year Preceding (2)	Budget Current Year (3)	(4)	Proposed (5)	Approved (6)	Adopted (7)
			Available Cash on Hand (Cash Basis), or			
			Net Working Capital (Accrual Basis)			
			11.2 District Tax—Prior Years' Levies	1112		
			11.4 From Local Govt. Units Other Than School Districts	1200		
			11.9 Other Taxes and Appropriations			
			12.1 Tuition from Patrons—For Reg. Day School Program	1311		
			12.2 —For Adult Education Program	1320		
			12.9 Other Tuition from Patrons	1330		
			13 Transportation Fees from Patrons	1411		
			14.1 Earnings of Permanent Funds and Endowments	1500		
			14.2 Earnings from Temporary Investments	1500		
			14.3 Rent from School-Owned Facilities	1910		
			14.4 Gifts and Bequests	1920		
			14.5 Student Body Fees	1730		
			14.6 Extracurricular Admissions	1710		
			14.8 Reimbursement of Expenditures	1950		
			14.9 Miscellaneous Revenue from Local Sources	1990		
			TOTAL REVENUE FROM LOCAL SOURCES Except Tax to Be Levied			
			21.1 County School Fund—Levy	2111		
			21.2 County School Fund—Federal Forest Fees	2112		
		x x x x x x	22.1 Intermed. Educ. Dist.—Current Year's Apportionm't	x 2113 x x	x x x x x x x	x x x x x x x
			22.2 —Prior Year's Apportionment	2114		
			22.3 —Distressed District Grant	2113		
			29 Other Revenue from Intermediate Sources	2200		
			TOTAL REVENUE FROM INTERMEDIATE SOURCES			
			31.21 Basic School Support Fund - General	3111		
			31.22 Basic School Support Fund - School Lunch Match	3126		
			31.3 Special Programs			
			--Handicapped Children	3122		
			--Mentally Retarded Children	3123		
			32 Common School Fund	3112		
			34 Driver Education	3125		
			39 Other Revenue from State Sources	3129		
			TOTAL REVENUE FROM STATE SOURCES			

Form 3102 (10-73) Revised

FORM APPROVED BY STATE DEPARTMENT OF REVENUE 12-60

PAGE ____

OREGON BOARD OF EDUCATION

BUDGET RESOURCES IN DETAIL

School District No._____

FUND

County_____

July 1, 19____ to June 30, 19____

HISTORICAL DATA					BUDGET FOR ENSUING YEAR		
Actual		Budget Current Year (3)	ITEM (4)		Proposed (5)	Approved (6)	Adopted (7)
Second Year Preceding (1)	First Year Preceding (2)						
			41	Public Law 874 Federal Assistance for Operation	4210		
			42	Public Law 815 Federal Assistance for Construction	4220		
			43.1	Vocational Education—High School Program			
			43.2	—Adult Program			
			45.1	National Defense Education Act—Title III			
			45.2	—Title V			
			46	National School Lunch Reimbursement	4140		
			48.1	Elementary and Secondary Education Act—Title I			
			48.2	—Title II			
			48.3	—Title III			
			48.6	—Title VI			
			49	Other Revenue from Federal Sources	4110, 4120; 4130; 4140		
				TOTAL REVENUE FROM FEDERAL SOURCES			
			50	Sale of Bonds	1970		
			71	Sale of Real Property	1931		
			72	Sale of Equipment	1931		
			73	Insurance Recovery	1932		
			74	Sale of Supplies	1940		
			77	Sale of Lunches	1610 - 1620		
			79	Other			
				TOTAL PROCEEDS FROM SALE OF PROPERTY AND INSURANCE ADJUSTMENTS (A CS 71 through 79)			
			81	Tuition from Other Districts in Oregon	1312		
			82	Pupil Transportation from Other Districts in Oregon	1412		
			83	Other Receipts from Other Districts in Oregon	1941		
			91	Tuition from Other Districts Outside Oregon	1313		
			92	Pupil Transportation from Districts Outside Oregon	1413		
			93	Other Receipts from Districts Outside Oregon	1942		
				TOTAL RECEIPTS FROM OTHER SCHOOL DISTRICTS			
				Transfers from Other Funds (Identify fund)	1960		
				TOTAL BUDGET RESOURCES Except Taxes to Be Levied			
		x x x x x x	11.1	District Tax Received in Year Levied	x 1111 x x	x x x x x x	x x x x x x
x x x x x x	x x x x x x			District Tax Required to Balance Budget			
				TOTAL BUDGET RESOURCES			

3-75
95

10

81-3103 (Rev. 12-69)
FORM APPROVED BY STATE DEPARTMENT OF REVENUE 12-69

OREGON BOARD OF EDUCATION

BUDGET REQUIREMENTS IN DETAIL

School District No. _____

_____ FUND

County _____

July 1, 19__ to June 30, 19__

E-1-75 96

HISTORICAL DATA			ITEM	BUDGET FOR ENSUING YEAR		
Actual						
Second Year Preceding (1)	First Year Preceding (2)	Budget Current Year (3)	(4)	Proposed (5)	Approved (6)	Adopted (7)
			110 Salaries and Wages for Administration			
			111 Superintendent's Office	2321		
			112 Office of Business Administration	2500*		
			113 School Elections	2314		
			114 Census Enumeration	2114		
			119 Other Salaries for Administration	2600*		
			120 Supplies and Related Office Expense	2300; 2500*		
			136 Contracted Services	2300; 2500; 2600*		
			141 Elections and Publicity	2314		
			142 Census Enumeration	2114		
			143 Legal Service	2315		
			144 Audit	2317		
			145 Travel	2300; 2500; 2600*		
			190 Other Expenses for Administration	2300; 2500; 2600*		
			100 TOTAL ESTIMATE FOR ADMINISTRATION			
			210 Salaries and Wages for Instruction			
			211 Principals	2410		
			212 Consultants and Supervisors	2210		
			213 Teachers	1000		
			214 Other Instructional Staff	2100*; 2210; 2220		
			215 Secretarial and Clerical Assistants	2100*; 2210; 2220; 2410		
			219 Other Salaries for Instruction	1000*; 2220		
			220 Teaching Supplies	1000*		
			226 Textbooks	1000*		
			227.1 Library Books and Supplies	2222		
			227.2 Periodicals, Pamphlets, and Newspapers	1000*; 2222		
			227.3 Audiovisual Materials	2220		
			236 Contracted Services	1000; 2000		
			245 Travel	1000; 2000		
			290 Other Expenses for Instruction	1000; 2000		
			200 TOTAL ESTIMATE FOR INSTRUCTION			

81-581-3104 (Rev. 10-69)

107

*In these instances the new code indicates the function (level I) and/or subfunction (level II) dimension only; the specific nature of the expenditure will determine its code for the service area (level III) and area of responsibility (level IV).

105

FORM APPROVED BY STATE DEPARTMENT OF REVENUE 12-69

PAGE ____

OREGON BOARD OF EDUCATION

BUDGET REQUIREMENTS IN DETAIL

School District No._____

_____ FUND

County_____

July 1, 19____ to June 30, 19____

HISTORICAL DATA			ITEM (4)	BUDGET FOR ENSUING YEAR		
Actual		Budget Current Year (3)		Proposed (5)	Approved (6)	Adopted (7)
Second Year Preceding (1)	First Year Preceding (2)					
			310 Salaries and Wages for Attendance Services			
			311 Attendance Personnel			
			312 Secretarial and Clerical Assistants	2110		
			320 Supplies			
			345 Travel			
			390 Other Expenses for Attendance Services			
			300 TOTAL ESTIMATE FOR ATTENDANCE SERVICES			
			410 Salaries and Wages for Health Services			
			411 Professional and Technical Health Personnel			
			412 Nonprofessional & Nontechnical Health Personnel			
			420 Supplies	2130		
			436 Contracted Health Services			
			445 Travel			
			490 Other Expenses for Health Services			
			400 TOTAL ESTIMATE FOR HEALTH SERVICES			
			510 Salaries and Wages for Pupil Transportation			
			511 School Bus Drivers			
			512 Mechanics & Other Bus Maintenance Employees			
			513 Supervisors of Pupil Transportation			
			514 Secretarial and Clerical Assistants			
			521 Gasoline, Oil, and Lubricants			
			522 Tires, Tire Repair, and Batteries			
			523 Vehicle Repair, Parts, and Supplies			
			524 Repair of Vehicles by Other Than School District			
			525 Garage Maintenance and Operation	2550		
			529 Other Vehicle Expense			
			535 Replacement of Vehicles			
			536 Contracted Transportation Services			
			545 Travel			
			551 Retirement Expense for Pupil Transp. Employees			
			552 Transportation Insurance			
			565 Payments In Lieu Of Transportation			
			590 Other Expenses for Pupil Transportation Services			
			500 TOTAL ESTIMATE FOR PUPIL TRANSPORTATION SERVICES			

3-75
97

81-581-3105 (Rev. 10-69)

109

FORM APPROVED BY STATE DEPARTMENT OF REVENUE 12-69

OREGON BOARD OF EDUCATION

BUDGET REQUIREMENTS IN DETAIL

School District No._____

_____ FUND

County_____

July 1, 19____ to June 30, 19____

98 | 3175

HISTORICAL DATA				BUDGET FOR ENSUING YEAR		
Actual						
Second Year Preceding (1)	First Year Preceding (2)	Budget Current Year (3)	ITEM (4)	Proposed (5)	Approved (6)	Adopted (7)
			610 Salaries and Wages for Operation of Plant			
			611 Custodial Services			
			612 Other Salaries for Operation of Plant			
			620 Supplies, Except Utilities			
			628 Heat for Buildings			
			631 Water and Sewage			
			632 Electricity			
			633 Telephone and Telegraph			
			634 Other Utilities			
			636 Contracted Services for Operation of Plant			
			690 Other Expenses for Operation of Plant			
			600 TOTAL ESTIMATE FOR OPERATION OF PLANT			
			710 Salaries and Wages for Maintenance of Plant			
			711 Upkeep of Grounds	2540		
			712 Repair and Maintenance of Building			
			713 Repair of Equipment			
			721 Supplies and Materials—Upkeep of Grounds			
			722 —Repair and Maintenance of Buildings			
			723 —Repair of Equipment			
			735.1 Replacement of Equipment—Instructional			
			735.2 —Non-instructional Equipment			
			736.1 Contracted Services—Upkeep of Grounds			
			736.2 —Repair and Maintenance of Buildings			
			736.3 —Repair of Equipment			
			790 Other Expenses for Maintenance of Plant			
			700 TOTAL ESTIMATE FOR MAINTENANCE OF PLANT			

81-581-3106 (Rev. 10-69)

112

111

FORM APPROVED BY STATE DEPARTMENT OF REVENUE 12-69

PAGE

STATE BOARD OF EDUCATION

BUDGET REQUIREMENTS IN DETAIL

School District No. _____

County _____

_____ FUND

July 1, 19____ to June 30, 19____

HISTORICAL DATA					BUDGET FOR ENSUING YEAR		
Actual							
Second Year Preceding (1)	First Year Preceding (2)	Budget Current Year (3)		ITEM (4)	Proposed (5)	Approved (6)	Adopted (7)
			836	Contracted Data Processing Services	2660		
			851.1	Public Employees' Retirement System			
			851.2	Social Security			
			852.1	Employee Health Insurance	Prorated according to Salary Classificatio		
			852.2	Workmen's Compensation			
			852.3	Unemployment Insurance			
			852.4	Employee Annuity			
			852.5	Pupil Insurance	2130		
			852.6	Fidelity Bond	2520		
			852.7	Property Insurance	2542		
			852.8	Liability Insurance	2520		
			852.9	Other Insurance			
			853	Judgments Against the School District	2520		
			854.1	Rent for Land & Buildings—Instructional Purposes	2542		
			854.2	—Non-Instructional Purposes	2543		
			855	Interest on Short-Term Loans	2520		
			890	Other Fixed Charges : Property Appraisal Fee for Insurance - 2542; Taxes 2540; Property Appraisal Fee for Property Accounting - 2527; Street Assessments - 2532			
			800	TOTAL ESTIMATE FOR FIXED CHARGES			
			910	Salaries for Food Services			
			921	Food			
			922	Supplies	2560		
			935	Replacement of Equipment for Food Services			
			990	Other Expenses for Food Services			
			900	TOTAL ESTIMATE FOR FOOD SERVICES			
			1010	Salaries for Student Body Activities			
			1020	Supplies for Student Body Activities			
			1036	Contracted Services			
			1090	Other Expenses for Student Body Activities	1000		
			1000	TOTAL ESTIMATE FOR STUDENT BODY ACTIVITIES			

Form 3107 (11-73) Revised

99 3-75

113

FORM APPROVED BY STATE DEPARTMENT OF REVENUE 12-69

STATE DEPARTMENT OF EDUCATION

BUDGET REQUIREMENTS IN DETAIL

School District No. _____

_____ FUND

County _____

July 1, 19____ to June 30, 19____

100 3-75

HISTORICAL DATA Actual: Second Year Preceding (1)	HISTORICAL DATA Actual: First Year Preceding (2)	Budget Current Year (3)		ITEM (4)	BUDGET FOR ENSUING YEAR: Proposed (5)	Approved (6)	Adopted (7)
			1110	Salaries and Wages for Community Services			
				1111 Recreational Activities			
				1112 Civic Activities			
				1113 Other Community Services	3000		
			1121	Supplies and Other Expense—Recreational Activities			
			1122	—Civic Activities			
			1123	—Other Community Activities			
			1126	Textbooks for Non-Public School Pupils			
			1100	TOTAL ESTIMATE FOR COMMUNITY SERVICES			
			1271	Professional Services for Sites	2532		
			1272	Sites and Site Additions	2532		
			1273	Improvement of Sites	2532		
			1275	Professional Services for Buildings	2533; 2534		
			1276	New Buildings and Additions	2535		
			1277	Remodeling	2535		
			1278.1	Instructional Equipment	1000; 2536		
			1278.2	Non-Instructional Equipment	2000		
			1200	TOTAL CAPITAL OUTLAY			
			1381.2	Principal, Short-Term Loans	5000		
			1461.1	Pay'ts to Other School Dists. in Oregon—Tuition			
			1461.2	—Transportation			
			1461.3	—Other Payments	4000		
			1462.1	Pay'ts to School Dists. Outside Oregon—Tuition			
			1462.2	—Transportation			
			1462.3	—Other Payments			
				TOTAL ESTIMATE TO OTHER SCHOOL DISTRICTS			
				Operating Contingency			
				Transfer to Other Funds (Identify fund)	4000		
				TOTAL ESTIMATED EXPENDITURES AND TRANSFERS			
				Unappropriated Balance			
11				TOTAL BUDGET REQUIREMENTS			

116

Form 3108 (11-73) Revised

FORM APPROVED BY STATE DEPARTMENT OF REVENUE 12-80

PAGE ____

NOTICE OF SCHOOL BUDGET HEARING

NOTICE IS HEREBY GIVEN that a meeting of the governing body of .....

School District No. ....., County of ....., State of Oregon, will be held at ..... on the ..... day of ....., 19..... at ..... o'clock for the purpose of discussing with interested persons the budget for the fiscal year beginning July 1, 19..... and ending June 30, 19..... The budget summary was published in ..... (Name of Newspaper) on ..... (Date of Publication) A copy of the budget document may be inspected or obtained at ..... between the hours of ..... and .....

ATTEST:

..... Clerk

..... Chairman

81-581-3118 (Rev. 11-71) SP*62253-581

The above NOTICE is designed for publishing in the newspaper at least 8 days and not more than 14 days prior to the budget hearing. It follows the publishing of the budget summary (on LB-1, Form 3322 and Form 3323)

3-75
101

BUDGET FORMS ILLUSTRATED

State Department of Education
Salem, Oregon 97310

FINANCIAL SUMMARY

For the Ensuing Fiscal Year Beginning July 1, 19

	TAX LEVY COMPUTATION (1)	GENERAL FUND (2)	Debt Serv. Fund (3)	Food Serv. Fund (4)	(5)	(6)	(7)	(8)	Total All (9) Funds
1	Total Requirements	4,131,566	135,560	200,521					4,467,647
2	Total Resources Except Tax to be Levied	2,272,369	25,560	200,521					2,498,450
3	Revenue Required to Balance Budget (Line 1 - Line 2)	1,859,197	110,000	- -					1,969,197
4	Estimated Tax Not to be Received	206,577	12,222						218,799
5	Tax to be Levied (Line 3 + Line 4)	2,065,774	122,222						2,187,996
	Analysis of Taxes to be Levied								
6	Within 6% Limitation	354,858							354,858
7	Outside 6% Limitation	1,710,916							1,710,916
8	Outside 6% Limitation–Serial Levy								
9	Not Subject to 6% Limitation		122,222						122,222

The forms as illustrated on pages 109 through 110, inclusive, are intended to represent a school district budget prepared on the basis of Level III of the program structure (see page 39). Level III is considered the minimal for budget preparation. A school district should list only those accounts in which amounts are budgeted. Districts are requested to integrate the function and object accounts in the manner illustrated on Forms 3301.

For the Current Fiscal Year Beginning July 1, 19

	TAX LEVY COMPUTATION (1)	GENERAL FUND (2)	(3)	(4)					(9)
10	Total Requirements	3,546,327	136,804	191,174					3,874,305
11	Total Resources Except Tax to be Levied	1,698,067	25,000	191,174					1,914,241
12	Revenue Required to Balance Budget (Line 1 - Line 2)	1,848,260	111,804	- -					1,960,064
13	Estimated Tax Not to be Received	205,362	12,422						217,784
14	Tax to be Levied (Line 3 + Line 4)	2,053,622	124,226						2,177,848
	Analysis of Taxes to be Levied								
15	Within 6% Limitation	334,771							334,771
16	Outside 6% Limitation	1,718,851							1,718,851
17	Outside 6% Limitation–Serial Levy								
18	Not Subject to 6% Limitation		124,226						124,226

Approved by Budget Committee _____, 19____ Adopted by District School Board: _____, 19____

3-75
105

Form 3301 (10/73) Revised

State Department of Education
Salem, Oregon 97310

3-75
106

GENERAL FUND

BUDGET DETAILED ESTIMATE SHEET

☐ Requirements ☒ Resources

School District No. _____

County _____

July 1, 19 to June 30, 19

ACCOUNT CODE AND DESCRIPTION (1)	Audit Data for Prior Two Years: Second Year 19 - 19 (2)	Audit Data for Prior Two Years: First Year 19 - 19 (3)	BUDGET THIS YEAR 19 -19 (4)	BUDGET NEXT YEAR 19 - 19: Proposed (5)	BUDGET NEXT YEAR 19 - 19: Approved (6)	BUDGET NEXT YEAR 19 - 19: Adopted (7)
1000 Revenue from Local Sources						
1100 Taxes						
1112 Ad Valorum Taxes - Prior Year's Levies			$ 225,100	$ 225,100		
1300 Tuition						
1311 Tuition from Pupils/Parents Regular Program			1,425	1,680		
1312 Tuition from other District - Regular Program			9,000	9,000		
1400 Transportation Fees						
1411 Transportation fees from Pupils/ Parents - Regular Program			150	150		
1412 Transportation fees from other Districts - Regular Program			6,400	6,400		
1500 Earnings on Investments						
1510 Interest Earned			20,000	54,092		
1900 Other Revenue from Local Sources						
1911 Rental of Building			14,200	14,600		
1912 Towell Fees			4,295	3,800		
1931 Sale of Property			6,300	9,300		
1990 Miscellaneous Revenue			600	700		
Total from Local Sources			287,470	324,822		
2000 Revenue from Intermediate Sources						
2110 Unrestricted Grants in Aid						
2111 County School Fund			41,680	35,000		
2112 Federal Forest Fees			6,670	7,000		
2114 IED Prior Year's Apportionment			35,000	35,000		
121 Total from Intermediate Sources			83,350	77,000		

122

FORM 3301 (1-74)

State Department of Education
Salem, Oregon 97310

GENERAL FUND

BUDGET DETAILED ESTIMATE SHEET

☐ Requirements ☒ Resources

School District No. _____

County _____

July 1, 19 to June 30, 19

ACCOUNT CODE AND DESCRIPTION	Audit Data for Prior Two Years		BUDGET THIS YEAR	BUDGET NEXT YEAR 19 - 19		
	Second Year 19 - 19	First Year 19 - 19	19 - 19	Proposed	Approved	Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
3000 Revenue from State Sources						
3110 Unrestricted Grants in Aid						
3111 Basic School Support - General Support			$ 1,019,882	$ 1,327,568		
3112 Common School Fund			13,500	14,500		
3120 Restricted Grants in Aid						
3122 Handicapped Children Program			7,500	6,000		
3123 Educable Mentally Retarded Prog.			5,404			
3125 Driver Education Program (reimbursement)			6,000	6,000		
3126 Basic School Support - School Lunch match			3,888	4,752		
Total from State Sources			1,056,174	1,358,820		
4000 Revenue from Federal Sources						
4140 Restricted Grants in Aid through State						
4141 National Defense Education Act Title III			1,850			
4142 Vocational Education (reimbursement)			5,000	5,000		
Total from Federal Sources			6,850	5,000		

3-75
107

123

FORM 3301 (1-74)

124

State Department of Education
Salem, Oregon 97310

GENERAL FUND

3-75
108

BUDGET DETAILED ESTIMATE SHEET

☐ Requirements ☒ Resources

School District No. _____

County _____

July 1, 19 to June 30, 19

ACCOUNT CODE AND DESCRIPTION (1)	Audit Data for Prior Two Years		BUDGET THIS YEAR	BUDGET NEXT YEAR 19 - 19		
	Second Year 19 - 19 (2)	First Year 19 - 19 (3)	19 - 19 (4)	Proposed (5)	Approved (6)	Adopted (7)
Total Revenue except current taxes	$1,081,299	$1,083,739	$ 1,433,844	$ 1,765,642		
Beginning Cash Balance/Net working capital	167,246	194,719	264,223	506,727		
Total Budget Resources except taxes to be levied	$1,248,545	$1,278,458	1,698,067	2,272,369		
1111 Ad Valorum Taxes - received in year levied	1,953,788	2,209,305	-	-		
Taxes Required to Balance Budget	-	-	1,848,260	1,859,197		
TOTAL BUDGET RESOURCES	$3,202,333	$3,487,763	$ 3,546,327	$ 4,131,566		

125

126

FORM 3301 (1-74)

State Department of Education
Salem, Oregon 97310

GENERAL FUND

BUDGET DETAILED ESTIMATE SHEET

[X] Requirements [ ] Resources

July 1, 19 to June 30, 19

School District No. _____

County _____

ACCOUNT CODE AND DESCRIPTION (1)	Audit Data for Prior Two Years		BUDGET THIS YEAR	BUDGET NEXT YEAR 19 - 19		
	Second Year 19 - 19 (2)	First Year 19 - 19 (3)	19 - 19 (4)	Proposed (5)	Approved (6)	Adopted (7)
1110 Instruction - Regular Program Elementary School						
100 Salaries			560,435	636,231		
200 Employe Benefits			85,063	108,290		
300 Purchased Services			4,205	4,828		
400 Supplies and Materials			26,816	28,075		
500 Capital Outlay			6,098	7,866		
600 Other Objects			292	331		
Total Elementary School			682,909	785,621		
1120 Instruction - Regular Program Middle/Junior High School All expenditures except Student Body Activities						
100 Salaries			407,842	466,585		
200 Employe Benefits			62,015	79,564		
300 Purchased Services			3,640	5,193		
400 Supplies and Materials			21,549	24,459		
500 Capital Outlay			8,561	10,191		
600 Other Objects			162	690		
Sub Total			503,769	586,682		
1109 3-75 Student Body Activities						
100 Salaries			10,681	14,843		
200 Employe Benefits			1,658	2,488		
Sub Total			12,339	17,331		
Total Middle/Jr. High School			516,108	604,013		

FORM 3301 (1-74)

State Department of Education
Salem, Oregon 97310

GENERAL FUND

3-75
110

BUDGET DETAILED ESTIMATE SHEET

[X] Requirements [ ] Resources

School District No. _____

County _____

July 1, 19 to June 30, 19

ACCOUNT CODE AND DESCRIPTION (1)	Audit Data for Prior Two Years		BUDGET THIS YEAR	BUDGET NEXT YEAR 19 - 19		
	Second Year 19 - 19 (2)	First Year 19 - 19 (3)	19 - 19 (4)	Proposed (5)	Approved (6)	Adopted (7)
1130 Instruction - Regular Program						
High School						
All expenditures except Student Body Activities						
100 Salaries			553,783	622,301		
200 Employe Benefits			83,479	105,521		
300 Purchased Services			9,786	12,350		
400 Supplies and Materials			26,021	31,106		
500 Capital Outlay			10,809	26,286		
600 Other Objects			1,596	2,950		
Sub Total			685,474	800,514		
Student Body Activities						
100 Salaries			13,055	18,142		
200 Employe Benefits			2,027	3,040		
Sub Total			15,082	21,182		
Total High School			700,556	821,696		

FORM 3301 (1-74)

State Department of Education
Salem, Oregon 97310

GENERAL FUND

1000 Instruction

BUDGET DETAILED ESTIMATE SHEET

[X] Requirements [ ] Resources

July 1, 19 to June 30, 19

School District No. _____

County _____

ACCOUNT CODE AND DESCRIPTION (1)	Audit Data for Prior Two Years: Second Year 19 - 19 (2)	Audit Data for Prior Two Years: First Year 19 - 19 (3)	BUDGET THIS YEAR 19 - 19 (4)	BUDGET NEXT YEAR 19 - 19: Proposed (5)	Approved (6)	Adopted (7)
1140 Preformal						
100 Salaries			$ 42,337	$ 47,096		
200 Employe Benefits			6,442	7,939		
400 Supplies and Materials			2,369	2,331		
500 Capital Outlay			86			
Total			51,234	57,366		
1200 Special Education						
1220 Mentally Retarded Program						
100 Salaries			1,014	990		
200 Employe Benefits			146	154		
400 Supplies and Materials			15	126		
1230 Physically Handicapped Program						
100 Salaries			2,280	2,180		
200 Employe Benefits			330	330		
400 Supplies and Materials			30	275		
1260 Pupils with Learning Disabilities Program						
100 Salaries			9,378	9,050		
200 Employe Benefits			1,356	1,380		
400 Supplies and Materials			55	1,140		
500 Capital Outlay				275		
Total Special Programs			14,604	15,900		
Total Instruction			$1,965,411	2,284,596		

3-75
111

State Department of Education
Salem, Oregon 97310

3-75
112

GENERAL FUND

BUDGET DETAILED ESTIMATE SHEET

2000 Supporting Services

2100 Support Services - Pupil

[X] Requirements [ ] Resources

School District No. _____

County _____

July 1, 19 to June 30, 19

ACCOUNT CODE AND DESCRIPTION (1)	Audit Data for Prior Two Years: Second Year 19 - 19 (2)	Audit Data for Prior Two Years: First Year 19 - 19 (3)	BUDGET THIS YEAR 19 -19 (4)	BUDGET NEXT YEAR 19 - 19: Proposed (5)	BUDGET NEXT YEAR 19 - 19: Approved (6)	BUDGET NEXT YEAR 19 - 19: Adopted (7)
2120 Guidance Services						
100 Salaries			$ 95,433	$ 102,799		
200 Employe Benefits			13,839	17,133		
300 Purchased Services			15,668	11,095		
400 Supplies and Materials			784	565		
500 Capital Outlay			380			
Total			126,104	131,592		
2130 Health Services						
100 Salaries			8,635	9,327		
200 Employe Benefits			1,327	1,598		
300 Purchased Services			25,275	21,300		
400 Supplies and Materials			1,197	835		
Total			36,434	33,060		
2140 Psychological Services						
100 Salaries			17,010	17,760		
200 Employe Benefits			2,408	2,828		
400 Supplies and Materials			1,774	3,899		
500 Capital Outlay				250		
Total			21,192	24,737		

133

134

FORM 3301 (1-74)

State Department of Education
Salem, Oregon 97310

GENERAL FUND

BUDGET DETAILED ESTIMATE SHEET

2000 Supporting Services

2100 Support Services - Pupil

☒ Requirements ☐ Resources

July 1, 19 to June 30, 19

School District No. _____

County _____

ACCOUNT CODE AND DESCRIPTION (1)	Audit Data for Prior Two Years: Second Year 19 - 19 (2)	Audit Data for Prior Two Years: First Year 19 - 19 (3)	BUDGET THIS YEAR 19 - 19 (4)	BUDGET NEXT YEAR 19 - 19: Proposed (5)	BUDGET NEXT YEAR 19 - 19: Approved (6)	BUDGET NEXT YEAR 19 - 19: Adopted (7)
2150 Speech Pathology & Audio. Services						
100 Salaries			$ 12,990	$ 14,400		
200 Employe Benefits			1,694	2,313		
300 Purchased Services			20	25		
400 Supplies and Materials			247	300		
500 Capital Outlay			109	125		
Total			15,060	17,163		
Total Support Services Pupil			198,790	206,552		

FORM 3301 (7-74)

State Department of Education
Salem, Oregon 97310

3-75
114

GENERAL FUND

2000 Supporting Services

BUDGET DETAILED ESTIMATE SHEET

2200 Support Services - Staff

☒ Requirements ☐ Resources

School District No. _____

County _____

July 1, 19 to June 30, 19

ACCOUNT CODE AND DESCRIPTION (1)	Audit Data for Prior Two Years: Second Year 19 - 19 (2)	Audit Data for Prior Two Years: First Year 19 - 19 (3)	BUDGET THIS YEAR 19 -19 (4)	BUDGET NEXT YEAR 19 - 19: Proposed (5)	BUDGET NEXT YEAR 19 - 19: Approved (6)	BUDGET NEXT YEAR 19 - 19: Adopted (7)
2210 Improvement of Instruction Services						
100 Salaries			$ 39,260	$ 57,383		
200 Employe Benefits			5,289	5,811		
300 Purchased Services			24,450	34,983		
400 Supplies and Materials			4,150	8,671		
500 Capital Outlay				1,497		
600 Other Objects			300	470		
Total			73,449	108,815		
2220 Educational Media Services						
100 Salaries			116,633	137,186		
200 Employe Benefits			19,269	24,168		
300 Purchased Services			8,521	15,530		
400 Supplies and Materials			34,836	38,584		
500 Capital Outlay			9,402	15,895		
Total			188,661	231,363		

137

138

FORM 3301 (1-74)

State Department of Education
Salem, Oregon 97310

GENERAL FUND

BUDGET DETAILED ESTIMATE SHEET

2000 Supporting Services

2300 Supporting Services - General

[X] Requirements [ ] Resources

July 1, 19 to June 30, 19

School District No. _____

County _____

ACCOUNT CODE AND DESCRIPTION (1)	Audit Data for Prior Two Years: Second Year 19 - 19 (2)	Audit Data for Prior Two Years: First Year 19 - 19 (3)	BUDGET THIS YEAR 19 -19 (4)	BUDGET NEXT YEAR 19 - 19: Proposed (5)	BUDGET NEXT YEAR 19 - 19: Approved (6)	BUDGET NEXT YEAR 19 - 19: Adopted (7)
2310 Board of Education Services						
300 Purchased Services			$ 5,450	$ 5,800		
400 Supplies and Materials			100	100		
600 Other Objects			3,300	3,740		
Total			8,850	9,640		
2320 Executive Admin. Services						
100 Salaries			39,582	36,104		
200 Employe Benefits			5,085	5,597		
300 Purchased Services			16,282	11,476		
400 Supplies and Materials			4,060	1,203		
500 Capital Outlay			2,535	50		
600 Other Objects				1,582		
Total			67,544	56,012		

3-75
115

139

140

FORM 3301 (1-74)

State Department of Education
Salem, Oregon 97310

3-75
116

GENERAL FUND

BUDGET DETAILED ESTIMATE SHEET

2000 Supporting Services

2400 Supporting Services - School Administration

[X] Requirements [ ] Resources

July 1, 19 to June 30, 19

School District No. _____

County _____

ACCOUNT CODE AND DESCRIPTION (1)	Audit Data for Prior Two Years: Second Year 19 - 19 (2)	Audit Data for Prior Two Years: First Year 19 - 19 (3)	BUDGET THIS YEAR 19 -19 (4)	BUDGET NEXT YEAR 19 - 19: Proposed (5)	BUDGET NEXT YEAR 19 - 19: Approved (6)	BUDGET NEXT YEAR 19 - 19: Adopted (7)
2410 Office of Principal						
100 Salaries			$ 207,063	$ 211,681		
200 Employe Benefits			29,422	36,987		
300 Purchased Services			11,595	20,751		
400 Supplies and Materials			7,423	5,500		
500 Capital Outlay			2,185	2,600		
600 Other Objects				60		
Total			257,688	277,579		

141

142

FORM 3301 (1-74)

State Department of Education
Salem, Oregon 97310

GENERAL FUND

BUDGET DETAILED ESTIMATE SHEET

2000 Supporting Services

2500 Support Services - Business

[X] Requirements [ ] Resources

July 1, 19 to June 30, 19

School District No. _____

County _____

ACCOUNT CODE AND DESCRIPTION (1)	Audit Data for Prior Two Years: Second Year 19 - 19 (2)	Audit Data for Prior Two Years: First Year 19 - 19 (3)	BUDGET THIS YEAR 19 - 19 (4)	BUDGET NEXT YEAR 19 - 19: Proposed (5)	Approved (6)	Adopted (7)
2510 Service Area Direction						
100 Salaries			$ 17,373	$ 18,845		
200 Employe Benefits			2,693	3,170		
Total			20,066	22,015		
2520 Fiscal Services						
100 Salaries			15,967	14,712		
200 Employe Benefits			2,557	2,692		
300 Purchased Services			4,110	5,873		
400 Supplies and Materials				2,650		
500 Capital Outlay			25,000	8,022		
600 Other Objects			1,000	1,000		
Total			48,634	34,949		
2530 Facilities Acquisition and Construction Services						
300 Purchased Services			1,300	1,300		
400 Supplies and Materials				2,166		
500 Capital Outlay			61,125	119,452		
Total			62,425	122,918		

3-75
117

FORM 3301 (1-74)

Salem, Oregon 97310

GENERAL FUND

3-75
118

BUDGET DETAILED ESTIMATE SHEET

2000 Supporting Services

2500 Support Services - Business

[X] Requirements [ ] Resources

July 1, 19 to June 30, 19

School District No. _____

County _____

ACCOUNT CODE AND DESCRIPTION (1)	Audit Data for Prior Two Years: Second Year 19 - 19 (2)	Audit Data for Prior Two Years: First Year 19 - 19 (3)	BUDGET THIS YEAR 19 -19 (4)	BUDGET NEXT YEAR 19 - 19: Proposed (5)	BUDGET NEXT YEAR 19 - 19: Approved (6)	BUDGET NEXT YEAR 19 - 19: Adopted (7)
2540 Operation and Maintenance of Plant						
100 Salaries			$ 154,795	$ 175,504		
200 Employe Benefits			32,478	40,104		
300 Purchased Services			175,716	198,309		
400 Supplies and Materials			37,769	38,030		
500 Capital Outlay			15,621	49,943		
600 Other Objects				2,723		
Total			416,379	504,613		
2550 Pupil Transportation						
100 Salaries			50,869	53,867		
200 Employe Benefits			6,665	8,038		
300 Purchased Services			10,850	9,320		
400 Supplies and Materials			25,722	25,830		
500 Capital Outlay			28,000	30,800		
600 Other Objects			3,474	3,580		
Total			125,580	131,435		
2560 Food Services						
100 Salaries			8,555	9,239		
200 Employe Benefits			1,357	1,578		
300 Purchased Services			5,250	7,050		
400 Supplies and Materials			1,265	1,270		
500 Capital Outlay			6,075	8,265		
Total			22,502	27,402		

FORM 3301 (1-74)

State Department of Education
Salem, Oregon 97310

GENERAL FUND

BUDGET DETAILED ESTIMATE SHEET

2000 Supporting Services

2600 Support Services-Central

☒ Requirements ☐ Resources

July 1, 19 to June 30, 19

School District No. _____

County _____

ACCOUNT CODE AND DESCRIPTION (1)	Audit Data for Prior Two Years: Second Year 19 - 19 (2)	Audit Data for Prior Two Years: First Year 19 - 19 (3)	BUDGET THIS YEAR 19 - 19 (4)	BUDGET NEXT YEAR 19 - 19: Proposed (5)	BUDGET NEXT YEAR 19 - 19: Approved (6)	BUDGET NEXT YEAR 19 - 19: Adopted (7)
2640 Staff Service						
100 Salaries			$ 10,120	$ 10,927		
200 Employe Benefits			1,215	1,669		
300 Purchased Services			1,000	1,000		
Total			12,335	13,596		
Total Supporting Services			1,502,903	1,746,889		

3-75
119

147

148

FORM 3301 (1-74)

State Department of Education
Salem, Oregon 97310

GENERAL FUND

3-75
120

3000 Community Services

BUDGET DETAILED ESTIMATE SHEET

[X] Requirements [ ] Resources

July 1, 19 to June 30, 19

School District No. _____

County _____

ACCOUNT CODE AND DESCRIPTION (1)	Audit Data for Prior Two Years: Second Year 19 - 19 (2)	Audit Data for Prior Two Years: First Year 19 - 19 (3)	BUDGET THIS YEAR 19 -19 (4)	BUDGET NEXT YEAR 19 - 19: Proposed (5)	Approved (6)	Adopted (7)
3200 Community Recreation Services						
100 Salaries			$ 1,000	$ 1,070		
200 Employe Benefits				185		
300 Purchased Services				520		
400 Supplies and Materials				225		
500 Capital Outlay			1,800	625		
Total			2,800	2,625		
3300 Civic Services						
300 Purchased Services				600		
Total				600		
3900 Other Community Services						
100 Salaries			1,000	1,070		
200 Employe Benefits				185		
Total			1,000	1,255		
Total Community Services			3,800	4,480		

140

150

FORM 3301 (1-74)

State Department of Education
Salem, Oregon 97310

GENERAL FUND

BUDGET DETAILED ESTIMATE SHEET

[X] Requirements [ ] Resources

School District No. _____

County _____

July 1, 19 to June 30, 19

ACCOUNT CODE AND DESCRIPTION (1)	Audit Data for Prior Two Years		BUDGET THIS YEAR	BUDGET NEXT YEAR 19 - 19		
	Second Year 19 - 19 (2)	First Year 19 - 19 (3)	19 - 19 (4)	Proposed (5)	Approved (6)	Adopted (7)
4000 Inter Agency/Fund Transactions						
4100 Payments to Other District in State						
331 Pupil Transportation			1,000	1,000		
370 Tuition			1,325	1,324		
Total			2,325	2,324		
4300 Transfer of Funds						
700 Transfer to Food Service Fund			20,888	36,977		
Total/Inter Agency/Fund Transactions			23,213	39,301		
Operating Contingency			51,000	56,300		
Total Expenditures & Transfers	3,007,614	3,018,297	3,546,327	4,131,566		
Unappropriated Ending Fund Balance	194,719	469,466				
Total Requirements	$3,202,333	3,487,763	3,546,327	4,131,566		

3-75
121

151

152

FORM 3301 (1-74)

State Department of Education
Salem, Oregon 97310

GENERAL FUND

BUDGET SUMMARY WORKSHEET

3-75
122

[X] Requirements [X] Resources

School District No. _____

County _____

July 1, 19 to June 30, 19

ACCOUNT CODE AND DESCRIPTION (1)	ACTUAL LAST YEAR 19 -19 (2)	BUDGET THIS YEAR 19 - 19 (3)	BUDGET NEXT YEAR 19 - 19 Proposed (4)	Approved (5)	Adopted (6)
Resources					
1000 Revenue from Local Sources		$ 287,470	$ 324,822		
2000 Revenue from Intermediate Sources		83,350	77,000		
3000 Revenue from State Sources		1,056,174	1,358,820		
4000 Revenue from Federal Sources		6,850	5,000		
Beginning Cash Balance/Net Working Capital		264,223	506,727		
Total Budget Resources except Taxes to be levied		1,698,067	2,272,369		
Taxes Required to Balance Budget		1,848,260	1,859,197		
TOTAL BUDGET RESOURCES		$3,546,327	$4,131,566		
Requirements					
1000 Instruction		1,965,411	2,284,596		
2000 Supporting Services		1,502,903	1,746,889		
3000 Community Services		3,800	4,480		
4000 Interagency/Fund Transactions		23,213	39,301		
Operating Contingency		51,000	56,300		
TOTAL BUDGET REQUIREMENTS		$3,546,327	$4,131,566		

This page illustrates an option available to school districts for summarizing the budget on the Form 3302, BUDGET SUMMARY WORKSHEET. Any other optional summary not illustrated in this manual that would fit district needs may be used.

15

15

FORM 3302 (1-74)

State Department of Education
Salem, Oregon 97310

GENERAL FUND

BUDGET SUMMARY WORKSHEET

Summary by Subfunction

[X] Requirements [ ] Resources

School District No. _____

County _____

July 1, 19 to June 30, 19

ACCOUNT CODE AND DESCRIPTION (1)		ACTUAL LAST YEAR 19 -19 (2)	BUDGET THIS YEAR 19 - 19 (3)	BUDGET NEXT YEAR 19 - 19 Proposed (4)	Approved (5)	Adopted (6)
1000	Instruction					
	Regular Program: Elementary		$ 682,909	$ 785,621		
	Middle/Junior High		516,108	604,013		
	High		700,556	821,696		
	Preformal		51,234	57,366		
	Special Program: Mentally Retarted		1,175	1,270		
	Physically Handicapped		2,640	2,785		
	Learning Disabilities		10,789	11,845		
	Total Instruction		1,965,411	2,284,596		
2000	Supporting Services					
	Support Services: Pupils		198,790	206,552		
	Instructional Staff		262,110	340,178		
	General Administration		76,394	65,652		
	School Administration		257,688	277,579		
	Business Services		695,586	843,332		
	Central Services		12,335	13,596		
	Total Supporting Services		1,502,903	1,746,889		
3000	Community Services		3,800	4,480		
4000	Interagency/Fund Transactions		23,213	39,301		
	Operating Contingency		51,000	56,300		
	Total Budgeted Expenditures		$3,546,327	$4,131,566		

This page illustrates an option available to school districts for summarizing the budget on the Form 3302, BUDGET SUMMARY WORKSHEET. Any other optional summary not illustrated in this manual that would fit district needs may be used.

3-75
123

FORM 3302 (1-74)

State Department of Education
Salem, Oregon 97310

3-75
124

GENERAL FUND

BUDGET SUMMARY WORKSHEET

Summary by Object

[X] Requirements [ ] Resources

School District No. _____

County _____

July 1, 19 to June 30, 19

ACCOUNT CODE AND DESCRIPTION (1)		ACTUAL LAST YEAR 19 - 19 (2)	BUDGET THIS YEAR 19 - 19 (3)	BUDGET NEXT YEAR 19 - 19 Proposed (4)	Approved (5)	Adopted (6)
100	Salaries		$ 2,397,090	$2,689,292		
200	Employe Benefits		367,814	462,762		
300	Purchased Services		322,509	368,291		
400	Supplies and Materials		199,116	218,676		
500	Capital Outlay		177,786	282,142		
600	Other Objects		10,124	17,126		
700	Transfers		20,888	36,977		
	Operating Contingency		51,000	56,300		
	Total Budget Requirements		3,546,327	4,131,566		

This page illustrates an option available to school districts for summarizing the budget on the Form 3302, BUDGET SUMMARY WORKSHEET. Any other optional summary not illustrated in this manual that would fit district needs may be used.

FORM 3302 (1-74)

State Department of Education
Salem, Oregon 97310

GENERAL FUND

BUDGET DETAILED ESTIMATE SHEET

1110 Instruction
Regular Programs
Elementary

[x] Requirements [ ] Resources

School District No. _____

County _____

July 1, 19 to June 30, 19

ACCOUNT CODE AND DESCRIPTION (1)	Audit Data for Prior Two Years: Second Year 19 - 19 (2)	Audit Data for Prior Two Years: First Year 19 - 19 (3)	BUDGET THIS YEAR 19 - 19 (4)	BUDGET NEXT YEAR 19 - 19: Proposed (5)	Approved (6)	Adopted (7)
10 Language Arts						
100 Salaries			$ 195,605	$ 215,820		
200 Employe Benefits			29,858	36,863		
400 Supplies and Materials			9,862	9,588		
500 Capital Outlay				1,000		
Total			235,325	263,271		
11 Social Studies						
100 Salaries			74,000	79,035		
200 Employe Benefits			11,181	13,400		
400 Supplies and Materials			4,524	4,270		
Total			89,705	96,705		
12 Science						
100 Salaries			61,247	67,992		
200 Employe Benefits			9,153	11,325		
400 Supplies and Materials			3,114	3,231		
500 Capital Outlay			488	345		
Total			74,002	82,893		
13 Art						
100 Salaries			32,504	40,814		
200 Employe Benefits			4,907	7,011		
300 Purchased Services			450	670		
400 Supplies and Materials			1,743	2,485		
500 Capital Outlay			1,848	2,104		
600 Other Objects			146	165		
Total			$ 41,598	$ 53,249		

School districts which elect to prepare their budget by detailing Instruction expenditure estimates by Area of Responsibility (level IV of the program structure) may refer to pages 125 to 137 as a guide for listing such expenditure estimates on the budget form. This series of pages will replace pages 109 and 110 for those districts that elect to budget expenditures at level IV. The option of preparing the budget in this manner rests entirely with the district.

3-75
125

FORM 3301 (1-74)

State Department of Education
Salem, Oregon 97310

GENERAL FUND

3-75
126

BUDGET DETAILED ESTIMATE SHEET

1110 Instruction
Regular Programs
Elementary

[X] Requirements [ ] Resources

School District No. _____

County _____

July 1, 19 to June 30, 19

ACCOUNT CODE AND DESCRIPTION (1)	Audit Data for Prior Two Years: Second Year 19 - 19 (2)	Audit Data for Prior Two Years: First Year 19 - 19 (3)	BUDGET THIS YEAR 19 - 19 (4)	BUDGET NEXT YEAR 19 - 19: Proposed (5)	BUDGET NEXT YEAR 19 - 19: Approved (6)	BUDGET NEXT YEAR 19 - 19: Adopted (7)
18 Mathematics						
100 Salaries			$ 84,290	$ 97,384		
200 Employe Benefits			12,992	16,815		
300 Purchased Services			590	394		
400 Supplies and Materials			4,154	4,185		
500 Capital Outlay			926	453		
Total			102,952	119,231		
19 Health Education						
100 Salaries			32,837	38,274		
200 Employe Benefits			4,998	6,446		
300 Purchased			1,320	600		
Total			39,155	45,320		
20 Physical Education						
100 Salaries			47,448	56,098		
200 Employe Benefits			7,066	9,419		
300 Purchased Services			1,395	2,494		
400 Supplies and Materials			1,676	1,831		
500 Capital Outlay			988	1,860		
Total			58,573	71,702		

FORM 3301 (1-74)

State Department of Education
Salem, Oregon 97310

GENERAL FUND

BUDGET DETAILED ESTIMATE SHEET

1110 Instruction
Regular Programs
Elementary

[X] Requirements [ ] Resources

July 1, 19 to June 30, 19

School District No. _____

County _____

ACCOUNT CODE AND DESCRIPTION (1)	Audit Data for Prior Two Years: Second Year 19 - 19 (2)	Audit Data for Prior Two Years: First Year 19 - 19 (3)	BUDGET THIS YEAR 19 -19 (4)	BUDGET NEXT YEAR 19 - 19: Proposed (5)	BUDGET NEXT YEAR 19 - 19: Approved (6)	BUDGET NEXT YEAR 19 - 19: Adopted (7)
26 Music						
100 Salaries			$ 32,504	$ 40,814		
200 Employe Benefits			4,908	7,011		
300 Purchased Services			450	670		
400 Supplies and Materials			1,743	2,485		
500 Capital Outlay			1,848	2,104		
600 Other Objects			146	166		
Total			41,599	53,250		
Total Elementary			682,909	785,621		

3-75
127

163

FORM 3301 (1-74)

164

State Department of Education
Salem, Oregon 97310

3-75
128

GENERAL FUND

BUDGET DETAILED ESTIMATE SHEET

1120 Instruction
Regular Programs
Middle/Junior High

[X] Requirements [ ] Resources

July 1, 19 to June 30, 19

School District No. _____

County _____

ACCOUNT CODE AND DESCRIPTION (1)	Audit Data for Prior Two Years: Second Year 19 - 19 (2)	Audit Data for Prior Two Years: First Year 19 - 19 (3)	BUDGET THIS YEAR 19 -19 (4)	BUDGET NEXT YEAR 19 - 19: Proposed (5)	Approved (6)	Adopted (7)
10 Language Arts						
100 Salaries			$ 108,670	$ 119,900		
200 Employe Benefits			16,587	20,480		
400 Supplies and Materials			5,479	5,326		
500 Capital Outlay			920			
600 Other Objects				506		
Total			131,656	146,212		
11 Social Studies						
100 Salaries			41,110	43,908		
200 Employe Benefits			6,212	7,445		
400 Supplies and Materials			2,514	2,373		
Total			49,836	53,726		
12 Science						
100 Salaries			34,026	37,773		
200 Employe Benefits			5,085	6,292		
300 Purchased Services			75			
400 Supplies and Materials			1,730	1,795		
500 Capital Outlay			271	191		
Total			41,187	46,051		
13 Art						
100 Salaries			18,058	22,674		
200 Employe Benefits			2,726	3,895		
300 Purchased Services			250	373		
400 Supplies and Materials			969	1,380		
500 Capital Outlay			1,026	1,169		
600 Other Objects			81	92		
Total			23,110	29,583		

State Department of Education
Salem, Oregon 97310

GENERAL FUND

BUDGET DETAILED ESTIMATE SHEET

1120 Instruction
Regular Programs
Middle/Junior High

[X] Requirements [ ] Resources

July 1, 19 to June 30, 19

School District No. _____

County _____

ACCOUNT CODE AND DESCRIPTION (1)	Audit Data for Prior Two Years: Second Year 19 - 19 (2)	Audit Data for Prior Two Years: First Year 19 - 19 (3)	BUDGET THIS YEAR 19 -19 (4)	BUDGET NEXT YEAR 19 - 19: Proposed (5)	BUDGET NEXT YEAR 19 - 19: Approved (6)	BUDGET NEXT YEAR 19 - 19: Adopted (7)
14 Crafts						
100 Salaries			$ 10,339	$ 12,645		
200 Employe Benefits			1,675	2,222		
300 Purchased Services			100	75		
400 Supplies & Materials			1,100	1,186		
500 Capital Outlay			900	719		
Total			14,114	16,847		
15 Homemaking						
100 Salaries			17,642	19,465		
200 Employe Benefits			2,708	3,370		
300 Purchased Services			191	371		
400 Supplies and Materials			2,052	2,242		
500 Capital Outlay			979	1,402		
Total			23,572	26,850		
16 Industrial Arts						
100 Salaries			20,320	19,276		
200 Employe Benefits			3,058	3,182		
300 Purchased Services			180	320		
400 Supplies and Materials			1,058	1,303		
500 Capital Outlay			265	290		
Total			24,881	24,371		
18 Mathematics						
100 Salaries			46,828	54,102		
200 Employe Benefits			7,218	9,342		
300 Purchased Services			327	219		

3-75
129

16

FORM 3301 (1-74)

State Department of Education
Salem, Oregon 97310

3-75
130

GENERAL FUND

1120 Instruction
Regular Programs
Middle/Junior High

BUDGET DETAILED ESTIMATE SHEET

[X] Requirements [ ] Resources

July 1, 19 to June 30, 19

School District No. _____

County _____

ACCOUNT CODE AND DESCRIPTION (1)	Audit Data for Prior Two Years: Second Year 19 - 19 (2)	Audit Data for Prior Two Years: First Year 19 - 19 (3)	BUDGET THIS YEAR 19 -19 (4)	BUDGET NEXT YEAR 19 - 19: Proposed (5)	BUDGET NEXT YEAR 19 - 19: Approved (6)	BUDGET NEXT YEAR 19 - 19: Adopted (7)
18 Mathematics (continued)						
400 Supplies and Materials			$ 2,308	$ 2,325		
500 Capital Outlay			515	251		
Total			57,196	66,239		
19 Health Education						
100 Salaries			18,243	21,264		
200 Employe Benefits			2,777	3,581		
300 Purchased Services			734	334		
Total			21,754	25,179		
20 Physical Education						
100 Salaries			26,360	31,166		
200 Employe Benefits			3,925	5,232		
300 Purchased Services			775	1,385		
400 Supplies and Materials			931	1,018		
500 Capital Outlay			549	1,033		
Total			32,540	39,834		
21 Foreign Language						
100 Salaries			15,659	18,230		
200 Employe Benefits			2,415	3,146		
300 Purchased Services			23	34		
400 Supplies and Materials			420	464		
500 Capital Outlay			70			
Total			18,587	21,874		

FORM 3301 (1-74)

State Department of Education
Salem, Oregon 97310

GENERAL FUND

BUDGET DETAILED ESTIMATE SHEET

1120 Instruction
Regular Programs
Middle/Junior High

[X] Requirements [ ] Resources

July 1, 19 to June 30, 19

School District No. _____

County _____

ACCOUNT CODE AND DESCRIPTION	Audit Data for Prior Two Years		BUDGET THIS YEAR	BUDGET NEXT YEAR 19 - 19		
	Second Year 19 - 19	First Year 19 - 19	19 - 19	Proposed	Approved	Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
22 Business Education						
100 Salaries			$ 21,015	$ 21,128		
200 Employe Benefits			3,155	3,527		
300 Purchased Services			585	645		
400 Supplies and Materials			319	405		
500 Capital Outlay			1,365	2,405		
Total			26,439	28,110		
23 Athletics						
100 Salaries			10,681	14,843		
200 Employe Benefits			1,658	2,488		
Total			12,339	17,331		
26 Music						
100 Salaries			18,058	22,674		
200 Employe Benefits			2,726	3,895		
300 Purchased Services			250	374		
400 Supplies and Materials			969	1,380		
500 Capital Outlay			1,025	1,168		
600 Other Objects			81	92		
Total			23,109	29,583		

3-75
131

FORM 3301 (1-74)

State Department of Education
Salem, Oregon 97310

3-75
132

GENERAL FUND

BUDGET DETAILED ESTIMATE SHEET

1120 Instruction
Regular Programs
Middle/Junior High

[X] Requirements [ ] Resources

School District No. _____

County _____

July 1, 19 to June 30, 19

ACCOUNT CODE AND DESCRIPTION (1)	Audit Data for Prior Two Years: Second Year 19 - 19 (2)	Audit Data for Prior Two Years: First Year 19 - 19 (3)	BUDGET THIS YEAR 19 - 19 (4)	BUDGET NEXT YEAR 19 - 19: Proposed (5)	BUDGET NEXT YEAR 19 - 19: Approved (6)	BUDGET NEXT YEAR 19 - 19: Adopted (7)
52 Career Exploration						
100 Salaries			$ 11,514	$ 22,380		
200 Employe Benefits			1,748	3,955		
300 Purchased Services			150	1,063		
400 Supplies and Materials			1,700	3,262		
500 Capital Outlay			676	1,563		
Total			15,788	32,223		
Total Middle/Junior High			516,108	604,013		

173

173

FORM 3301 (1-74)

State Department of Education
Salem, Oregon 97310

GENERAL FUND

BUDGET DETAILED ESTIMATE SHEET

1130 Instruction
Regular Program
High School

[X] Requirements [ ] Resources

July 1, 19 to June 30, 19

School District No. _____

County _____

ACCOUNT CODE AND DESCRIPTION (1)	Audit Data for Prior Two Years: Second Year 19 - 19 (2)	Audit Data for Prior Two Years: First Year 19 - 19 (3)	BUDGET THIS YEAR 19 -19 (4)	BUDGET NEXT YEAR 19 - 19: Proposed (5)	BUDGET NEXT YEAR 19 - 19: Approved (6)	BUDGET NEXT YEAR 19 - 19: Adopted (7)
10 Language Arts						
100 Salaries			$ 130,404	$ 143,880		
200 Employe Benefits			19,905	24,575		
300 Purchased Services				412		
400 Supplies and Materials			6,575	6,392		
500 Capital Outlay				746		
600 Other Objects				500		
Total			156,884	176,505		
11 Social Studies						
100 Salaries			49,332	52,690		
200 Employe Benefits			7,454	8,933		
400 Supplies and Materials			3,016	2,847		
Total			59,802	64,470		
12 Science						
100 Salaries			40,831	45,328		
200 Employe Benefits			6,102	7,550		
300 Purchased Services				75		
400 Supplies and Materials			2,075	2,154		
500 Capital Outlay			325	230		
Total			49,333	55,337		

133 | 3-75

175

176

FORM 3301 (1-74)

State Department of Education
Salem, Oregon 97310

3-75
134

GENERAL FUND

BUDGET DETAILED ESTIMATE SHEET

1130 Instruction
Regular Programs
High School

[X] Requirements [ ] Resources

School District No. _____

County _____

July 1, 19 to June 30, 19

ACCOUNT CODE AND DESCRIPTION (1)	Audit Data for Prior Two Years: Second Year 19 - 19 (2)	Audit Data for Prior Two Years: First Year 19 - 19 (3)	BUDGET THIS YEAR 19 -19 (4)	BUDGET NEXT YEAR 19 - 19: Proposed (5)	BUDGET NEXT YEAR 19 - 19: Approved (6)	BUDGET NEXT YEAR 19 - 19: Adopted (7)
13 Art						
100 Salaries			$ 21,670	$ 27,209		
200 Employe Benefits			3,272	4,674		
300 Purchased Services			300	447		
400 Supplies and Materials			1,162	1,657		
500 Capital Outlay			1,232	1,402		
600 Other Objects			98	110		
Total			27,734	35,499		
15 Homemaking						
100 Salaries			21,563	23,791		
200 Employe Benefits			3,310	4,120		
300 Purchased Services			234	454		
400 Supplies and Materials			2,507	2,740		
500 Capital Outlay			1,197	1,714		
Total			28,811	32,819		
16 Industrial Arts						
100 Salaries			24,835	23,560		
200 Employe Benefits			3,737	3,889		
300 Purchased Services			220	392		
400 Supplies and Materials			1,292	1,593		
500 Capital Outlay			324	356		
Total			30,408	29,790		

177

173

FORM 3301 (1-74)

State Department of Education
Salem, Oregon 97310

GENERAL FUND

1130 Instruction
Regular Programs
High School

BUDGET DETAILED ESTIMATE SHEET

[X] Requirements [ ] Resources

July 1, 19 to June 30, 19

School District No. _____

County _____

ACCOUNT CODE AND DESCRIPTION	Audit Data for Prior Two Years		BUDGET THIS YEAR	BUDGET NEXT YEAR 19 · 19		
	Second Year 19 · 19	First Year 19 · 19	19 · 19	Proposed	Approved	Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
17 Traffic Safety Education						
100 Salaries			$ 18,944	$ 16,832		
200 Employe Benefits			2,738	2,835		
400 Supplies and Materials			1,000	1,000		
600 Other Objects			1,400	1,450		
Total			24,082	22,117		
18 Mathematics						
100 Salaries			56,193	64,923		
200 Employe Benefits			8,662	11,210		
300 Purchased Services			393	262		
400 Supplies and Materials			2,770	2,791		
500 Capital Outlay			618	302		
Total			68,636	79,488		
19 Health Education						
100 Salaries			21,892	25,516		
200 Employe Benefits			3,332	4,297		
300 Purchased Services			880	402		
Total			26,104	30,215		

3-75
135

FORM 3301 (1-74)

State Department of Education
Salem, Oregon 97310

3-75
136

GENERAL FUND

1130 Instruction
Regular Programs
High School

BUDGET DETAILED ESTIMATE SHEET

[X] Requirements [ ] Resources

July 1, 19 to June 30, 19

School District No. _____

County _____

ACCOUNT CODE AND DESCRIPTION (1)	Audit Data for Prior Two Years: Second Year 19 - 19 (2)	Audit Data for Prior Two Years: First Year 19 - 19 (3)	BUDGET THIS YEAR 19 - 19 (4)	BUDGET NEXT YEAR 19 - 19: Proposed (5)	Approved (6)	Adopted (7)
20 Physical Education						
100 Salaries			$ 31,633	$ 37,399		
200 Employe Benefits			4,711	6,280		
300 Purchased Services			930	1,662		
400 Supplies and Materials			1,118	1,221		
500 Capital Outlay			658	1,240		
Total			39,050	47,802		
21 Foreign Language						
100 Salaries			19,139	22,283		
200 Employe Benefits			2,952	3,846		
300 Purchased Services			27	41		
400 Supplies and Materials			515	568		
Total			22,633	26,738		
22 Business Education						
100 Salaries			25,684	25,825		
200 Employe Benefits			3,856	4,310		
300 Purchased Services			715	790		
400 Supplies and Materials			390	495		
500 Capital Outlay			1,670	2,940		
Total			32,315	34,360		
23 Athletics						
100 Salaries			13,055	18,142		
200 Employe Benefits			2,027	3.040		
Total			15,082	21,182		

182

FORM 3301 (1-74)

State Department of Education
Salem, Oregon 97310

GENERAL FUND

BUDGET DETAILED ESTIMATE SHEET

1130 Instruction
Regular Programs
High School

[X] Requirements [ ] Resources

July 1, 19 to June 30, 19

School District No. _____

County _____

ACCOUNT CODE AND DESCRIPTION	Audit Data for Prior Two Years		BUDGET THIS YEAR	BUDGET NEXT YEAR 19 - 19		
	Second Year 19 - 19	First Year 19 - 19	19 - 19	Proposed	Approved	Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
26 Music						
100 Salaries			$ 21,670	$ 27,208		
200 Employe Benefits			3,272	4,674		
300 Purchased Services			300	447		
400 Supplies and Materials			1,162	1,657		
500 Capital Outlay			1,232	1,402		
600 Other Objects			98	110		
Total			27,734	35,498		
53 Agriculture Occupations						
100 Salaries			69,993	85,857		
200 Employe Benefits			10,176	14,328		
300 Purchased Services			5,787	6,966		
400 Supplies and Materials			2,439	5,991		
500 Capital Outlay			3,553	15,954		
600 Other Objects				780		
Total			91,948	129,876		
Total High School			700,556	821,696		

3-75
137

183

184

FORM 3301 (1-74)

State Department of Education
Salem, Oregon 97310

3-75
138

GENERAL FUND

BUDGET SUMMARY WORKSHEET

Summary by Area of Responsibility

[X] Requirements [ ] Resources

School District No. _____

County _____

July 1, 19 to June 30, 19

ACCOUNT CODE AND DESCRIPTION (1)	ACTUAL LAST YEAR 19 - 19 (2)	BUDGET THIS YEAR 19 - 19 (3)	BUDGET NEXT YEAR 19 - 19 Proposed (4)	Approved (5)	Adopted (6)
1000 Instruction					
10 Language Arts		$ 523,865	$ 585,988		
11 Social Studies		199,343	214,901		
12 Science		164,522	184,281		
13 Art		92,442	118,331		
14 Crafts		14,114	16,847		
15 Homemaking		52,383	59,669		
16 Industrial Arts		55,289	54,161		
17 Traffic Safety Education		24,082	22,117		
18 Mathematics		228,784	264,958		
19 Health Education		87,013	100,714		
20 Physical Education		130,163	159,338		
21 Foreign Language		41,220	48,612		
22 Business Education		58,754	62,470		
23 Athletics		27,421	38,513		
26 Music		92,442	113,331		
52 Career Exploration		15,788	32,223		
53 Agriculture Occupations		91,948	129,876		
Sub Total		1,899,573	2,211,330		
Preformal Program		51,234	57,366		
Special Education		14,604	15,900		
Total Instruction		1,965,411	2,284,596		

This page illustrates an option available to school districts for summarizing the budget on the Form 3302, BUDGET SUMMARY WORKSHEET. Any other optional summary not illustrated in this manual that would fit district needs may be used.

FORM 3302 (1-74)

State Department of Education
Salem, Oregon 97310

DEBT SERVICE FUND

BUDGET DETAILED ESTIMATE SHEET

☐ Requirements ☒ Resources

School District No. _____

County _____

July 1, 19 to June 30, 19

ACCOUNT CODE AND DESCRIPTION (1)	Audit Data for Prior Two Years: Second Year 19 - 19 (2)	Audit Data for Prior Two Years: First Year 19 - 19 (3)	BUDGET THIS YEAR 19 - 19 (4)	BUDGET NEXT YEAR 19 - 19: Proposed (5)	Approved (6)	Adopted (7)
1112 Ad Valorum Taxes - Prior Years	21,750	23,140	$ 10,500	$ 10,060		
1510 Interest Earned	845	1,045	500	500		
Beginning cash balance/net working capital	10,934	19,300	14,000	13,000		
Total Budget Resources except Taxes to be levied	$ 33,529	$ 43,485	25,000	25,560		
1111 Ad Valorum Taxes received in year levied	119,991	112,603				
District tax required to balance budget			111,804	110,000		
Total Budget Resources	$ 153,520	$ 156,088	$ 136,804	$ 135,560		

3-75
139

187

188

FORM 3301 (1-74)

State Department of Education
Salem, Oregon 97310

DEBT SERVICE FUND

3-75
140

BUDGET DETAILED ESTIMATE SHEET

[X] Requirements [ ] Resources

School District No. _____

County _____

July 1, 19 to June 30, 19

ACCOUNT CODE AND DESCRIPTION (1)	Audit Data for Prior Two Years: Second Year 19 - 19 (2)	Audit Data for Prior Two Years: First Year 19 - 19 (3)	BUDGET THIS YEAR 19 -19 (4)	BUDGET NEXT YEAR 19 - 19: Proposed (5)	BUDGET NEXT YEAR 19 - 19: Approved (6)	BUDGET NEXT YEAR 19 - 19: Adopted (7)
5000 Debt Service Fund						
610 Redemption of Principal	$ 94,000	$ 96,000	$ 98,000	$ 101,000		
Issue dated 3/1/56 35,000						
Issue dated 6/1/60 46,000						
Issue dated 7/1/65 20,000						
620 Interest	40,220	36,819	33,514	30,094		
Issue dated 3/1/56 2,100						
Issue dated 6/1/60 19,513						
Issue dated 7/1/65 8,481						
Total Expenditures	$134,220	132,819	131,514	131,094		
Unappropriated Ending Fund Balance for Interest due in 2nd ensuing year	19,300	23,269	5,290	4,466		
Issue dated 3/1/56 525						
Issue dated 7/1/65 3,941						
Total Budget Requirements	$153,520	$156,088	$ 136,804	$135,560		

FORM 3301 (1-74)

State Department of Education
Salem, Oregon 97310

FOOD SERVICES FUND

BUDGET DETAILED ESTIMATE SHEET

[X] Requirements [X] Resources

July 1, 19 to June 30, 19

School District No. _____

County _____

ACCOUNT CODE AND DESCRIPTION	Audit Data for Prior Two Years		BUDGET THIS YEAR	BUDGET NEXT YEAR 19		
	Second Year 19 - 19	First Year 19 - 19	19 - 19	Proposed	Approved	Adopted
RESOURCES (1)	(2)	(3)	(4)	(5)	(6)	(7)
1610 Sales to Pupil						
1611 Lunches			$ 115,266	$ 94,864		
1619 Milk			5,000	5,000		
1620 Sales to Adults						
1622			10,000	10,500		
1960 Transfer from General Fund			20,888	36,977		
4141 National School Lunch Reimbursement			40,000	53,160		
Beginning Cash Balanced Net Working Capital			20	20		
Total Budget Resources	$ 147,773	160,185	191,174	200,521		
REQUIREMENTS						
2560 Food Services						
100 Salaries			65,150	70,571		
200 Employe Benefits			14,004	16,702		
400 Supplies and Materials			112,000	113,228		
Total Expenditures	$ 147,753	160,165	191,154	200,501		
Unappropriated Ending Fund Balance	20	20	20	20		
Total Budget Requirements	$ 147,773	160,185	191,174	200,521		

3-75
141

191

192

FORM 3301 (1-74)

Form LB-1

NOTICE OF BUDGET HEARING

The budget for _____ for the fiscal year 19__-19__ beginning July 1, 19__, as detailed and sumarized below, was prepared by the ☐ Cash, ☐ Accrual, ☐ Modified Accrual accounting basis, and ☐ is, ☐ is not consistent with the accounting basis used during the last two years. Major changes, if any, and their effects on this budget are set forth in an accompanying statement.

A copy of the budget document may be inspected or obtained between the hours of _____ and _____ at _____. A meeting of the _____ (Governing Body) will be held _____, 19__, at _____ a.m. / p.m. at _____ for the purpose of holding a public hearing on this budget. Any person may appear to discuss the budget, or any part of it.

_____
(Chairman of Governing Body)

_____ _____
(County) (City)

_____
(Date)

SUMMARY OF TAX LEVY AND OTHER BUDGET RESOURCES

Item	Last Year	This Year	Next Year
Levy Within 6% Limitation	315,882	334,771	354,858
Levy Outside 6% Limitation	1,521,674	1,718,851	1,710,916
Levy Outside 6% Limitation (Serial Levy)			
Not Subject to Limitation	129,620	124,226	122,222
TOTAL PROPOSED LEVY (To be certified to Assessor)	1,967,176	2,177,848	2,187,996
Total Budget Resources from LB-2	165,500	191,174	200,521
Total Resources Except Tax to be Levied from LB-3	1,598,780	1,723,067	2,297,929
TOTAL BUDGET ALL FUNDS	3,532,661	3,874,305	4,467,647

SUMMARY OF INDEBTEDNESS

Type of Debt	Debt Outstanding		Debt Authorized, Not Incurred	
	This Fiscal Year as of July 1, 19__	Next Fiscal Year as of July 1, 19__	This Fiscal Year as of July 1, 19__	Next Fiscal Year as of July 1, 19__
Bonds	932,000	834,000		
Interest Bearing Warrants				
Short Term Notes				
3-75 / 142				
TOTAL INDEBTEDNESS	932,000	834,000		

PUBLISH ONLY COMPLETED PORTION OF THIS PAGE

FUNDS NOT REQUIRING AN AD VALOREM TAX TO BE LEVIED

FOOD SERVICE FUND

	Last Year	This Year	Next Year
Total Instruction			
Total Supporting Services		191,154	200,501
Total Community Services			
Total all Other Requirements		20	20
Total Budget Requirements	160,185	191,174	200,521
Total Budget Resources	160,185	191,174	200,521

_____ FUND

	Last Year	This Year	Next Year
Total Instruction			
Total Supporting Services			
Total Community Services			
Total all Other Requirements			
Total Budget Requirements			
Total Budget Resources			

_____ FUND

	Last Year	This Year	Next Year
Total Instruction			
Total Supporting Services			
Total Community Services			
Total all Other Requirements			
Total Budget Requirements			
Total Budget Resources			

_____ FUND

	Last Year	This Year	Next Year
Total Instruction			
Total Supporting Services			
Total Community Services			
Total all Other Requirements			
Total Budget Requirements			
Total Budget Resources			

_____ FUND

	Last Year	This Year	Next Year
Total Instruction			
Total Supporting Services			
Total Community Services			
Total all Other Requirements			
Total Budget Requirements			
Total Budget Resources			

_____ FUND

	Last Year	This Year	Next Year
Total Instruction			
Total Supporting Services			
Total Community Services			
Total all Other Requirements			
Total Budget Requirements			
Total Budget Resources			

NOTE: School districts with program budgets will use this form in lieu of LB-2

Form 3322 (1-75)

3-75
143

PUBLISH ONLY COMPLETED PORTION OF THIS PAGE

FUNDS REQUIRING THE LEVY OF AN AD VALOREM TAX TO BALANCE THE BUDGET

GENERAL FUND

	Last Year	This Year	Next Year
Total Instruction		1,965,411	2,284,596
Total Supporting Services		1,502,903	1,746,889
Total Community Services		3,800	4,480
Total All Other Requirements		74,213	95,601
Total Requirements (Including Transfers)		3,546,327	4,131,566
Total Resources Except Tax to be Levied		1,698,067	2,272,369
Ad Valorem Taxes Received	2,209,305		
Ad Valorem Tax Required to Balance		1,848,260	1,859,197
Estimated Tax Not to be Received		205,362	206,577
Total Ad Valorem Tax to be Levied		2,053,622	2,065,774
Levy Within 6 Percent Limitation		334.771	354,858
Levy Outside 6 Percent Limitation		1,718,851	1,710,916
Levy Outside 6 Percent Limitation (Serial Levy)			
Not Subject to Limitation			

DEBT SERVICE FUND

	Last Year	This Year	Next Year
Total Instruction			
Total Supporting Services			
Total Community Services			
Total All Other Requirements	156,088	136,804	135,560
Total Requirements (Including Transfers)	156,088	136,804	135,560
Total Resources Except Tax to be Levied	43,485	25,000	25,560
Ad Valorem Taxes Received	112,603		
Ad Valorem Tax Required to Balance		111,804	110,000
Estimated Tax Not to be Received		12,422	12,222
Total Ad Valorem Tax to be Levied		124,226	122,222
Levy Within 6 Percent Limitation			
Levy Outside 6 Percent Limitation			
Levy Outside 6 Percent Limitation (Serial Levy)			
Not Subject to Limitation		124,226	122,222

FUND

	Last Year	This Year	Next Year
Total Instruction			
Total Supporting Services			
Total Community Services			
Total All Other Requirements			
Total Requirements (Including Transfers)			
Total Resources Except Tax to be Levied			
Ad Valorem Taxes Received			
Ad Valorem Tax Required to Balance			
Estimated Tax Not to be Received			
Total Ad Valorem Tax to be Levied			
Levy Within 6 Percent Limitation			
Levy Outside 6 Percent Limitation			
Levy Outside 6 Percent Limitation (Serial Levy)			
Not Subject to Limitation			

3-75
144

NOTE: School districts with program budgets will use this form in lieu of LB-3

Form 3323 (1-75)

FORM LB-50 (Rev. 1-74)

Notice of Property Tax Levy

(Both sides must be completed)

☐ The County Assessor, or other assessing officer, _____ County

☐ Department of Revenue, State of Oregon

☐ The County Clerk, or other recording officer _____ County

On _____, 19____, the _____
(Governing Body)

of _____, _____ County, Oregon, levied a tax as follows:
(Municipal Corporation)

Part I: To Be Completed By All Municipal Corporations Authorized To Levy Taxes

1. The amount levied within the tax base as provided by Article XI, Section 11, Oregon Constitution is . $ 354,858

Tax Base Determination (Check One)

☐ Not more than largest levy of any of the last three levies **within the tax base,** plus 6%.

☐ Not more than tax base approved by voters on _____, 19____.

2. Special levies outside the constitutional limitation approved by a majority of the voters voting in elections held as scheduled on the reverse of this Notice of Tax Levy is . . . . . $ 1,710,916

3. The amount levied for the payment of bonded indebtedness principal, interest and other charges thereon is $ 122,222

4. The amount of money to be raised by taxation (total of Items 1, 2, and 3) is . . . . . $ 2,187,996

Part II: Also To Be Completed By Those Districts Which Are Subject To Statutory Limitations On Tax Levies

A. The amount of Items 1 and 2 levied within the limitation of ORS _____ is $_____.

B. The amount of Items 1 and 2 levied outside the limitation of Item A, but within the limitation of ORS _____ and approved by a majority of the voters voting in elections held as scheduled on the reverse of this form is $_____.

*Two copies of the complete budget document, as adopted by the governing body, on _____, 19____, for the fiscal year 19____ - 19____, beginning July 1, 19____, are attached to this notice.

3-75
145

By: _____ Title: _____
(Signature of Authorized Official)

*Please review ORS 294.555 and 310.060 as amended in 1973.

Date: _____, 19____

Reverse side must be completed

THIS NOTICE MUST BE FILED NOT LATER THAN JULY 15.

(Over)

196

197

SPECIAL LEVIES

Date Tax Approved By Voters	Annual Levy Rate (Approved Before July 21, 1953)	Maximum Levy Rate Per $1,000 TCV (Approved After Sept. 13, 1967 Prior to Jan. 1, 1972)	First Year In Which Tax Levied	Final Year In Which Tax To Be Levied	Continuing Tax Authorized to Be Levied Each Year	Total Tax Authorized To Be Levied	Tax Levied This Year
May 6, 1975 146 3-75			1975-76			1,710,916	1,710,916
The date on which the voters approved each special levy and serial levy.	Not applicable to school districts.	The tax rate that appeared on the ballot of a serial levy approved between the dates specified, otherwise, leave this column blank.	Self explanatory	Specify the final year in which a serial levy will be made. No entry should be made in this column for one-year special levies.	For Serial Levies only.	For Serial Levies: Multiply annual levy by the number of years the levy is authorized, for example, $495,000 x 10 yrs. = $4,950,000. For 1-year special levy: Enter the amount of the levy.	For Serial Levies: State the dollar amount of the levy. For 1-year special levy: State the dollar amount of the levy. NOTE: The sum of the amounts in this column should equal the amount appearing in item 2 on the face of this form.

TAX BASE ANALYSIS

Levy within 6% limitation 7-1-19	$	297,945
Levy within 6% limitation 7-1-19	$	315,822
Levy within 6% limitation 7-1-19	$	334,771
Ensuing Year, 106% of highest levy above	$	354,858
Tax base voted _____, 19__ in amount of	$	
Annexation Increase		
True Cash Value of annexed area _____, 19__	$	
Rate per $1,000 assessed value annexing area, year of annexation	$	

19

199

SUPPLEMENTAL BUDGET

State Department of Education
Salem, Oregon 97310

FOOD SERVICES FUND
Supplemental Budget

BUDGET DETAILED ESTIMATE SHEET

[X] Requirements [X] Resources

School District No. _____

County _____

July 1, 19 to June 30, 19

ACCOUNT CODE AND DESCRIPTION (1)	Audit Data for Prior Two Years: Second Year 19 - 19 (2)	Audit Data for Prior Two Years: First Year 19 - 19 (3)	BUDGET THIS YEAR 19 - 19 (4)	BUDGET NEXT YEAR 19 - 19: Proposed (5)	Approved (6)	Adopted (7)
RESOURCES						
Cash on hand				1,000		
1612 Sale of Lunches				4,000		
4140 Grants-in-aid (National School Lunch Reimbursement)				800		
Total Resources				5,800		
REQUIREMENTS						
2560 Food Services						
400 Supplies and Materials				5,800		
Total Requirements				5,800		

3-75
149

201

FORM 3301 (1-74)

202

Form LB-1

SUPPLEMENTAL
NOTICE OF/BUDGET HEARING

The supplemental budget for _____ for the fiscal year 19__-19__ beginning July 1, 19__, as detailed and summarized below, was prepared by the ☐ Cash, ☐ Accrual, ☐ Modified Accrual accounting basis, and ☐ is, ☐ is not consistent with the accounting basis used during the last two years. Major changes, if any, and their effects on this budget are set forth in an accompanying statement.

A copy of the budget document may be inspected or obtained between the hours of _____ and _____ at _____. A meeting of the _____ (Governing Body) will be held _____, 19__, at _____ a.m. / p.m. at _____ for the purpose of holding a public hearing on this budget. Any person may appear to discuss the budget, or any part of it.

_____
(Chairman of Governing Body)

_____ (County) _____ (City)

_____
(Date)

- - - -

SUPPLEMENTAL BUDGET

PUBLISH ONLY COMPLETED PORTION OF THIS PAGE

FUNDS NOT REQUIRING AN AD VALOREM TAX TO BE LEVIED

FOOD SERVICES FUND

	Last Year	This Year	Next Year
Total Instruction			
Total Supporting Services			5,800
Total Community Services			
Total all Other Requirements			
Total Budget Requirements			5,800
Total Budget Resources			5,800

_____ FUND

	Last Year	This Year	Next Year
Total Instruction			
Total Supporting Services			
Total Community Services			
Total all Other Requirements			
Total Budget Requirements			
Total Budget Resources			

_____ FUND

	Last Year	This Year	Next Year
Total Instruction			
Total Supporting Services			
Total Community Services			
Total all Other Requirements			
Total Budget Requirements			
Total Budget Resources			

_____ FUND

	Last Year	This Year	Next Year
Total Instruction			
Total Supporting Services			
Total Community Services			
Total all Other Requirements			
Total Budget Requirements			
Total Budget Resources			

_____ FUND

	Last Year	This Year	Next Year
Total Instruction			
Total Supporting Services			
Total Community Services			
Total all Other Requirements			
Total Budget Requirements			
Total Budget Resources			

_____ FUND

	Last Year	This Year	Next Year
Total Instruction			
Total Supporting Services			
Total Community Services			
Total all Other Requirements			
Total Budget Requirements			
Total Budget Resources			

3-75
151

NOTE School districts with program budgets will use this form in lieu of LB-2

EXCERPTS FROM

U. S. OFFICE OF EDUCATION'S HANDBOOK II REVISED -

"FINANCIAL ACCOUNTING"

Preface

Chapter 1
Introduction

Chapter 5
Implication of Financial
Accounting in Using the Handbook

Chapter 6
Indirect Costs and Proration

PREFACE

This handbook, Financial Accounting Classifications and Standard Terminology for Local and State School Systems, replaces original Handbook II, published in 1957 as part of the State Educational Records and Reports Series. The revision has been cooperatively developed, as was the original, and is designed to serve the same users more effectively as a vehicle for accumulating data for management decisions concerning educational programs and students.

The first draft of the revision was prepared under contract in cooperation with and under the guidance of a national steering committee. The committee consisted of a representative from each of nine co-sponsoring organizations: American Association of School Administrators, Council of Chief State School Officers, American Economic Association, Association for Education Data Systems, American Institute of Certified Public Accountants, Research Division of the National Education Association, Department of Rural Education of the National Education Association, National Association of School Boards, and the Association of School Business Officials of the United States and Canada. A second contract was negotiated to conduct 10 regional review conferences and prepare additional drafts of the handbook. After having been reviewed by a representative of each of these sponsoring associations in each State of the regions of the Department of Health, Education, and Welfare, a second draft was prepared.

The second draft was sent to all State education agencies, to about 2,000 large local education agencies, to the National Steering Committee and selected consultants for extensive review and testing. Suggestions for modification and improvement were received from these tests and when feasible, incorporated into the final publication. A copy of the transmittal memorandum is included in Appendix D.

Exploratory and developmental resources drawn upon for this handbook have been extensive. Included are the efforts of the National Committee, interviews with many school finance officers in the States, and a special study made by persons representing academic research interests. The study, contracted by Notre Dame University, made recommendations concerning the structure and content of the handbook. Their recommendations were very useful.

The Center for the Study of Evaluation of Instructional Programs, University of California at Los Angeles, under financial arrangements with the U. S. Office of Education, conducted a conference on "Program Accounting for Public Schools" in 1968 to identify the common elements in program accounting and recommended those which should be included in the handbook.

The "Midwestern States Educational Information Project," funded from 1966 through 1970 by the Office of Education, was designed to develop an integrated information system for State education agencies. Products of the project include program specifications, a users' manual, and documentations for implementing the system. The financial accounts specified in that project are somewhat similar to those treated in this handbook.

Another project funded by the Office of Education from 1968 to 1971 was the development of a program, planning, budgeting, and evaluation conceptual design under the sponsorship of the Association of School Business Officials' Research Corporation. The developers have chosen to call the project the Educational Resources Management Design. The emphasis in this project is on the development of a goal-oriented system for evaluating educational programs. Coordination between this project and the Handbook II revision has been assured by liaison activities of selected staff members.

The recommendations of each of these conferences and the developments of the related projects had impact on the nature, scope, and content of this handbook. Almost all the suggestions have been incorproated.

Further acknowledgment of persons and organizations who have contributed to the revision of the handbook can be found in Appendix C.

Handbook II is subject to updating and revision at short intervals, because experience has shown that constant revision is not only desirable for management purposes, but is paramount in the interest of education for coming generations.

CHAPTER 1

INTRODUCTION

Beginning with the nature and purpose of the handbook, the introduction includes the reasons for its revision, its place as one in a series, criteria for including items of information in the manual, how it conforms with accounting principles, how it enhances an information system, its significance for a planning, programming, budgeting, and evaluation system, its use for comparability, the sequential arrangement of its contents, and the various ways in which it may be used.

1. NATURE AND PURPOSE OF THE HANDBOOK

This handbook is designed to serve as a vehicle or mechanism for program cost accounting at the local and intermediate levels and eventually when programs are identified and benefits can be measured, a full program, budgeting and evaluating system can then be operated. The original handbook answered the need for a cost accounting system that satisfied the legal and stewardship requirements connected with handling public funds, but the classification structure prohibited the ability to accumulate costs of programs.

The developers of the first ediditon of Handbook II[1] foresaw that it would not endure indefinitely. They observed, "Handbook II will need to be revised from time to time to meet changing financial accounting needs. Through such action, its effectiveness may be maintained."[2] Those changing financial needs have come.

Factors responsible for these needs are numerous and complex. They grew out of concerns of certain publics about the cost and relevance of education, and enactment of legislation in response to recognized educational needs, and of the resulting need for information to assist in planning and making decisions. Essentially, these factors gave rise to a need for more detailed information organized differently than it is in the original manual. Detailed data have meaning and value through systems which make possible combinations of data to produce many kinds of information.

New challenges and opportunities for the Nation's educational systems have caused researchers and educational decision-makers to focus on new questions or at least look at old questions in different ways. The revised handbook makes it possible to organize data in a manner to permit the inter-relating and combining of data elements that results in wide ranges of information. The goal of comparability is strengthened and achieved in the process.

---

[1] Paul L. Reason and Alpheus L. White, Financial Accounting for Local and State School Systems, Standard Receipt and Expenditure Accounts. Washington: U.S. Government Printing Office, 1957. U.S. Department of Health, Education, and Welfare, Office of Education, State Educational Records and Reports Series: Handbook II, Bulletin 1957, No. 4, P.XVI.

[2] Ibid. P. VIII.

A. HANDBOOK SERIES

This revised handbook takes its place in a handbook series developed and compiled cooperatively in the Educational Data Standards Branch of the Division of Intergovernmental Statistics, National Center for Educational Statistics. Other handbooks in the series are:

Handbook I - The Common Core of State Educational Information - 1953

Handbook II-B - Principles of Public School Accounting - 1967

Handbook III - Property Accounting for Local and State School Systems - 1959

Handbook IV - Staff Accounting for Local and State School Systems - 1965

Handbook V - Pupil Accounting for Local and State School Systems - 1964

Handbook VI - Standard Terminology for Curriculum and Instruction in Local and State School Systems - 1970

Handbook VII - The State Education Agency, Standard Terminology and a Guide for Recording and Reporting Information about State Education Agencies - 1971

Two additional handbooks containing standard terminology for recording and reporting information are in the exploration stages at this time. One is concerned with the area of adult/continuing education, and the other will define and classify terms to describe community characteristics.

B. CRITERIA FOR ITEMS OF INFORMATION

Five basic criteria were used in determining items and classifications for inclusion in this handbook. These criteria are:

1. The items, accounts, and categories of information must provide the basic framework fundamental to a comprehensive system of educational program information.

2. The handbook strategy must serve all sizes and types of Local Educational Agencies.

NOTE: The term Local Education Agency is used throughout this handbook as synonymous with the terms school district, public school, intermediate education agency, and school system. It is used hereafter in its abbreviated form "LEA."

3. The categories of accounts must be both contractible and expandable, enabling all LEAs to adapt to and support various planning, programming, budgeting, and evaluation systems.

4. Data elements must be additive into broad categories for purposes of reporting and comparing at the local, State, and Federal levels.

5. The handbook chart of accounts must conform to generally accepted governmental accounting principles.

C. CONFORMANCE WITH ACCOUNTING PRINCIPLES

This handbook is written to conform to the accounting principles described and illustrated in Handbook II-B which adhered "to most of the criteria used by a commercial enterprise in its accounting system.[3] In keeping with these principles described in Handbook II-B, but in no way indicating that LEAs must follow this procedure, balance sheet accounts and accrual based accounting, modified in some cases, are presented. They exhibit the LEAs' resources and the extent to which they have been assigned, mortgaged, or extended.

Where comparatively large amounts of money are received and disbursed by a LEA, essential control of funds is enhanced through the use of balances prepared periodically for each established fund (such as the general fund, debt service fund, and capital projects fund). This handbook, at the outset, sets forth the most commonly used accounts to be included in a balance sheet. During the preparation of the manual there was recognition of the fact that many LEAs do not and probably will not use balance sheets. But the accounts have been included as a guide to those LEAs which do not follow the practice of preparing them, and for those which may wish to improve their control of funds by adopting balance sheet procedures. Their inclusion calls attention to their growing importance in providing both management information and financial accountability.

The use of the accrual basis in accounting for revenues and expenditures is recommended to the extent applicable. Revenues, partially offset by provisions for estimated losses, should be taken into consideration when earned, even though not received in cash. Expenditures should be recorded as soon as liabilities are incurred. The value of this manual is in no way reduced for those LEAs which, for any reason, continue their accounting on a cash basis.

D. IMPLICATIONS FOR A COMPREHENSIVE SYSTEM OF EDUCATIONAL INFORMATION

In addition to having the data classifications arranged for fund accounting and fund reporting, the manual has as one of its components additional dimensions of classifications, not financial in nature and incorporated from other handbooks in the series, which provide not only a means of relating resources and processes with cost, but, which also contain the elements of

---

[3] Bert K. Adams, Quentin M. Hill, Joseph A. Perkins, Jr., and Philip S. Shaw, Principles of Public School Accounting, Washington: U.S. Government Printing Office 1967. U.S. Department of Health, Education, and Welfare, Office of Education, State Educational Records and Reports Services; Handbook II-B, P.3.

a design for a comprehensive system of educational information. The financial record made when acquiring resources can be duplicated and filed under each dimension for future analysis manually or can contain a code for each dimension and be filed electronically. In each case, the initiating acquisition request is used as the control for relating resources and processes with cost.

These classifications as they are defined and coded, do not constitute a system. Their items are grouped into mutually exclusive categories, sets, or dimensions. In system arrangements, some of the classifications are related in such manner as to become sub-classifications of others. The procedure for filing and retrieving these dimensions becomes the system.

E. SIGNIFICANCE FOR PLANNING, PROGRAMMING, BUDGETING, AND EVALUATION SYSTEMS (PPBES)

The chart of accounts in this manual has been structured to enable planners to budget, program, and evaluate the resources, processes, and effectiveness of the various objectives of a LEA. The dimensions and mechanism of a PPBES are described. A dimension is provided for programs, and a program structure is inserted for illustrative purposes only. Programs in the context of PPBES may vary in different LEAs. Once designated, however, their costs can be identified and included in the evaluation process. This is discussed in detail in chapter 5.

F. COMPARABILITY

General use of the classifications and definitions in this handbook will enhance comparability of recorded and reported information between LEAs and State.

II. ORGANIZATION OF THE HANDBOOK

The purposes, organization, and uses of this handbook are described in this chapter. In chapter 2, classifications and definitions of funds and balance sheet accounts are presented. Chapter 3 includes a list of revenue accounts, defined, and chapter 4 is a presentation of expenditure classification, items, and definitions.

Along with descriptions of the classifications and definitions for program accounting, some units of measure and implications for management-oriented systems are described in chapter 5. Chapter 6 contains descriptions of procedures for proration of costs, including computation of indirect costs.

The Appendixes include a set of criteria for identifying equipment as distinguished from supplies, an alphabetical list of equipment and supplies, a Glossary, Acknowledgments, a copy of the transmittal memorandum, examples of financial reports, and an index.

III. HOW THE HANDBOOK MAY BE USED

This handbook has been cooperatively prepared as a guide to standard school finance terminology for use in all types of local and intermediate education agencies. The chart of accounts described in this manual is applicable in almost its entirety by Intermediate Education Agencies. Local revenue items will be used as applicable by an intermediate unit. Adherence to its terms and definitions by personnel at State and national levels is as important as it is in LEAs.

The manual may be applied in such manner, as State and local needs demand, probably through the use of State prepared manuals based on this handbook. Many kinds of approaches may be used to achieve the goal of comparability of school finance information as long as the same terms and definitions are used. State laws and regulations are not to be superseded because of any item or other content of this manual.

The use of the classifications and definitions in this handbook by Federal program managers in designing information request documents would enhance the data gathering process substantially as well as hasten the standardization of financial accounting terminology. In similar manner, all auditors can promote comparability through reviews consistent with the handbook classifications and definitions. Utilization of the terms as defined in this handbook has potential for improving all communication regarding school finance whether in connection with legislation, regulations, or in strict accounting procedures.

This document has been developed by persons in and outside government, representing many professions, to benefit education and related enterprises. Within this concept, it should be useful not only to school officials in public education but to those in private schools as well as others in the educational community.

CHAPTER 5

IMPLICATION OF FINANCIAL ACCOUNTING IN USING THE HANDBOOK

Described in the preceding chapters is the chart of accounts which serves to link school financial transactions with resource items concerning curriculum, school staff, facilities, and with types of pupils. Using the chart in this manner provides an opportunity to establish cost centers representing areas of educational effort and to account for the costs of such entities or programs. The group of accounts is presented as a workable frame for establishing cost centers but is not to be considered the ideal.

This chapter contains the implications for the use of these classifications for program cost accounting, for information systems, for analysis, and for reporting, along with some suggested financial measures for the educational system and the rationale for the expenditures classification.

1. RATIONALE FOR EXPENDITURES CLASSIFICATION

The expenditures classification (dimensions) described in this handbook are presented in chapter 4. Revenue and expenditure accounts together reflect the changes in the financial condition of a fund which occur during a given period of time. Revenues, as described earlier, consist of increases in ownership equity in a fund; that is, they consist primarily of additions to the assets which do not decrease some other asset or increase any liability. Expenditures consist of decreases in assets or increases in liabilities which result in a decrease in fund balance.

Revenues are classified by fund and source. Expenditures, in addition to being classified by fund and source, may be classified by function, object, operational unit, program, space, instructional organization, term, and staff assignment. There are classifications or dimensions useful for local school officials which are not described here. But those considered most relevant to the decision-making process are discussed in a preferential arrangement, i.e., the most relevant will be listed and defined first.

DIMENSIONS

The extent of detail in the outline of these dimensions is not to be taken as indicating that the Federal, State, or local government wants all the information in a statistical file. It is to be used when needed. The elaborateness of the items serve three purposes: (1) They form a logical, consistent array of data items for ease in use, (2) The large array provides flexibility in use and creates the possibility of aggregation, and (3) It allows for the unexpected or special case. The art of the design is to be able to extract any or all details for regular or special use.

The following list is not meant to suggest that these dimensions be placed in this particular order when used in an information system. They may be arranged in any order to facilitate use. All dimensions need not be recorded at the time of transaction but should be recorded and filed at some time during the year. Through methodical arrangement, discussed later in this chapter, two or more dimensions may be combined into one code.

To comply with legal requirements in many States and to exhibit good custodial care of funds, local officials, when keeping records about finances, are usually required to indicate at least from which fund an expense was paid, what was purchased, and why it was purchased. By recording each financial transaction in these three dimensions, fund, object, and function, auditable records are made to comply with legal and stewardship requirements, and, with a minimum amount of analyses, trend data can be established for future planning.

These three entities, fund (1), object (2), and function (3) constitute, therefore, the three most important dimensions for finance record keeping. A fund is an independent and fiscal accounting set of accounts which are segregated for specific activities or for obtaining certain objectives. Funds are established by constitutional provisions or special statutes, in many States, to help assure that money is spent for purposes specified in appropriations. Bonding and building statutes reflect this motive. Identification of funds usually is made in terms of their legal basis, in terms of objectives to be served, and sometimes in terms of both the source of receipts and type of activities which they finance. Debt Service Fund, Food Service Fund, Student Activity Fund, and Special Revenue Fund, are examples of these types of fund identification.

The significance of separating expenditures by object (2), defined as goods and services, is proved when the decision-maker can compare the cost effectiveness ratios of two or more pieces of equipment or that of a purchased service with the same type of service provided in-house. Through analysis, various types of supplies and materials (textbooks or library books) can be evaluated for a program if they are properly identified.

Function (3) is the broad area of programs, subprograms, and activities into which expenditures are classified to provide the capability of comparing costs among communities and States and to assist local managers in setting up ratios or measures for estimates in their demand for quick decisions. For example, the ratio of the number of and cost of instructional staff to supporting services staff is an important measure in management. Again, the ratio of the number and cost of staff (Function 22000) who support instructional staff to those supporting pupils (Function 21000) may be an indicator of value to persons who make decisions.

The three broad functions are: instruction, supporting services, and community services. Instruction is subdivided into instructional programs. Supporting services is subdivided into supporting services programs. Further clarification of program is made in the program dimension rationale in the section "Implications of Financial Accounting for Program Accounting."

The fourth dimension is operational unit (4). This unit is the particular activity or group of activities operated by a LEA. Individual schools, transportation, or food services are examples of units of specialized activities.

The operational unit, as a school, becomes important when decisions are made regarding attendance centers or types of programs to provide for the attendees. For example, remedial education may be beneficial in one attendance area (operational unit), but less effective in others. Another example,

given funds for an experimental program in drug abuse education for only one attendance area, the decision-maker must choose the school most apt to produce the greatest achievement toward emotional development objectives. The operational unit dimension provides cost centers (areas localizing costs) enabling the local administrator to compare the resources provided for various schools.

The operational unit dimension provides the link to facilities in system development. An operational unit such as a school, administration unit, or a transportation unit is housed in a building or buildings on a site. The operational unit code and site code may be merged for this link.

Program (5) is the fifth dimension in this arrangement. It is the dimension in which goals, objectives, subobjectives, and performance requirements are analyzed and organized into procedures, activities, programs, and courses. Instructional programs may be grouped into three major groups -- regular, special, and adult/continuing -- or further divided into goals and objectives and into specific objectives, such as communication skills, development, personal development, and environmental understanding, and still further divided into more detailed skills development programs. Regardless of how programs are defined, this dimension is useful in relating cost to effectiveness. Evaluation is accomplished only when educational results are identified. This is discussed in more detail later in this chapter under the section "Implications of Financial Accounting for Program Accounting." This dimension links costs to curriculum and program types which are defined in Handbook VI, Standard Terminology for Curriculum and Instruction in Local and State School Systems.[1]

Source of Funds (6), the sixth dimension, is important to fund providers at all levels, local, State, and Federal. Appropriating bodies, school patrons and school boards at the local level and legislators at the State and Federal levels, have to make choices when channeling funds into broad public service areas: education, health, personal and traffic safety, transportation, etc. Each service competes for the dollar and decisions have to be made regarding allocations. The allocations are made for specific purposes. Goals and objectives for which the funds are provided need to be identified with the corresponding purchased goods or services for proper evaluation. Some states specify use of special funds for specific purposes, such as bond funds, and debt funds. Special funds usually are identified as they are placed in the Special Revenue Funds, and expenditures from the particular special fund can be identified by code as they are made.

The identification of expenditures, with the fiscal year (7) they are presumed to benefit is important in properly accounting for the financial affairs of a district. Expenditures are of three types: (1) current expenses, which are presumed to benefit the current year; (2) capital outlays,

---

[1] John F. Putman and W. Dale Chismore, Standard Terminology for Curriculum and Instruction in State and Local School Systems, State Educational Records and Reports Series, Handbook VI. U.S. Department of Health, Education, and Welfare, Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 1970. $3.00.

which are presumed to benefit both the present and the future; and (3) debt redemptions, which involve expenditures on account of benefits received, at least in part, in prior fiscal years as well as current and future periods. Also, funds are appropriated in some cases for a program which may extend into another fiscal period which creates a need for identifying money by fiscal year. For example, if teachers are employed on a nine-month basis but are paid in twelve equal installments, one in July and one in August, the payroll for these staff members should carry a fiscal year code of the previous fiscal year rather than the one in which they were paid. In addition to being important to the fiscal agent, this dimension has value for the program manager as it provides insight into the amount of money available.

The next dimension is instructional organization (8). It differentiates between the various organizational operations of the LEA. When linked with operational unit through systems arrangements, local officials may further identify and budget for levels of education such as elementary, middle/junior high, high, and adult/continuing education which is also essential in reporting to the State agency. This capability assists the local decision-maker also to determine merits of programs by type of pupils, age, grade, etc.

Useful in identifying staff activities is a dimension called assignment (9). This dimension has value principally for local officials in personnel administration, in staff evaluation, assignment, and recruiting. It may be used also in relating cost of staff services to the activity or project to which they are assigned and to the space in which the activity occurs. It has value in manpower supply/demand studies and reports. This classification is adapted from Handbook IV, Staff Accounting for Local and State School Systems.[2]

Evidence points to a trend toward an extended school year and school day throughout the country producing a need to designate and code divisions of time. To differentiate among these divisions, a dimension called term (10) is included. The various divisions needed may be quite dissimilar throughout the country, as vocational schools may change programs or pupils often, say every few weeks, whereas others may have need for only two terms, day and evening or regular and summer. Officials operating schools on a twelve months basis may wish to designate divisions of four terms - fall, winter, spring, and summer. For comparable purposes, therefore, it is suggested that, if possible, the following divisions be used: fall day, fall evening, winter day, winter evening, spring day, spring evening, summer day, and summer evening. This dimension has significant value when programs or projects differ somewhat from term to term, from day to evening, or when levels of support may vary.

---

[2] Allan R. Lichtenberger and Richard J. Penrod, Staff Accounting for Local and State School Systems. Washington: U.S. Government Printing Office, 1966. U.S. Department of Health, Education, and Welfare, Office of Education, State Educational Records and Reports Series: Handbook IV, Bulletin 1965, No. 18.

Another dimension, special cost center (11), is included for use as needed. In addition to being used as a cost center for special projects, it can be used as a dimension for target groups, such as migrants, dropouts, or the blind, (if not recorded in the program dimension) and as a particular area for cost accumulation, such as girls' basketball, golf, senior trip, and field day. A segment of an existing program cost center may be separated into a special cost center to be evaluated.

It is not suggested or implied that LEAs must use all these dimensions in their accounting system, but they are defined and presented for use when practicable. Their importance varies from district to district, but their use is essential for comparability.

Recognizing that the logical relationships of dimensions have been stated, the following essential reasons for their inclusion are repeated for emphasis. The first three (fund, object, and function) are required by law in some States and by administrative decisions in others. They are needed by the fiscal agent for full disclosure and fair presentation of revenues and expenditures. Operational unit, number four, is important to each level of fund appropriations, in that it permits differentiation of program costs among individual schools as well as individual operating units. It is of considerable worth to those States administering programs for building construction. The program dimension, number five, is to be used for programs as determined locally. This dimension is useful in accumulating costs of and evaluating programs.

The sixth dimension, source of funds, has considerable worth, that of identifying fund providers for all appropriating agencies. Fiscal Year identification number seven, assists managers in keeping track of expendable funds for programs which span more than one fiscal year. Dimension 8, 9, 10, and 11 (instructional organization, assignment, term, and special cost center) have marked significance for local officials in accumulating costs by programs and subprograms by individual units.

Consequently, in keeping with the above rationale and to promote comparability throughout the educational community, it is imperative that officials in each LEA record financial transactions in at least each of the first seven dimensions. These dimensions are:

1. Fund
2. Object
3. Function
4. Operational Unit
5. Program
6. Source of Funds
7. Fiscal Year

The remaining four dimensions are suggested principally for purposes of more effective management of educational activities and will promote comparability in recording and reporting financial information. The four dimensions are:

8. Instructional Organization
9. Assignment
10. Term
11. Special Cost Center

CHAPTER 6

INDIRECT COSTS AND PRORATION

The interest in prorating indirect costs or overhead to instructional programs has increased significantly in the past few years. The importance of these costs to education managers has been brought about chiefly by the need to develop cost allocation plans on the part of local officials in order to determine and recover the full cost of Federal Programs. Another important reason for the recent interest is the realization that budgeting for and evaluation of programs and elements of programs in a satisfactory manner is almost impossible without including overhead or indirect costs. For example, direct costs alone, in some cases, fall short of the proper base for program evaluation. One program could have high direct expense and low support costs, while another could have costs of an opposite nature. A program using computer assisted instruction, for example, would have higher indirect costs, proportionately, than one in which individual teachers were involved, especially beginning teachers.

In the publication, A Guide for Local Government Agencies, Establishing Cost Allocation Plans and Indirect Cost Proposals for Grants and Contracts with the Federal Government,[1] issued by the U.S. Department of Health, Education, and Welfare, a practical approach to computation of indirect costs is presented. This recognizes the principle that, as far as possible, all costs of a program, both direct and indirect, need to be considered in some instances.

The Guide is based on Circular No. A-87, issued in May of 1968, by the Bureau of the Budget to meet an expressed need on the part of State and local governments for a more uniform approach to the problems of determining costs of Federally aided programs.

The Circular provides principles and standards for determining costs applicable to grants and contracts with State and local governments. It points out, also, that the Department of Health, Education, and Welfare has responsibility for the negotiation and approval of cost allocation plans for distributing central support service costs to grantee departments at the State level, and the audit of such cost allocation plans.

State agencies receive Federal funds through a Letter of Credit system and are asked to submit a cost allocation plan for the entire State. LEAs receiving Federal grants may be asked to submit a plan at the beginning of the year by the State as data input for its plan. Should this be done, assistance in establishing the plan may be available from the State agency.

Depending on the circumstances, certain specified costs, under established regulations are unallowable, that is, they cannot be taken into account in determining indirect costs relative to Federal grants and contracts.

---

[1] U.S. Government Printing Office, 1970, Washington, OASC-8

The purpose of Circular A-87, and its application in this context, according to established regulations, is one of assisting education agencies to recover, as far as possible, costs incurred in operations relating to Federal grants and contracts. Well maintained school finance records enhance such applications. Basically, the cost rates established are ratios of allowable indirect services costs to costs of direct services.

It is not the purpose of this handbook to establish any criteria concerning the application of Circular A-87, or to supersede in any way the established regulations and procedures involved in the development and approval of allocation plans concerning indirect costs incurred in the operation of Federally supported grants and contracts. The principle of such allocations, however, can be applied in similar manner, for management purposes, to determine substantially the cost ratios of indirect cost to costs of instructional programs in a LEA, irrespective of the sources of funds.

Generally, in indirect cost computations concerning any instructional program, aside from those in which Circular A-87 specifically applies, all costs would be allowable unless choices are exercised to exclude them.

The bases on which to prorate costs, in some cases, become a problem.

Bases for Allocation, Proration or allocation can occur when the transaction is made, periodically during the fiscal year, or at the end of the year. For example, the salary of a person serving half time in two separate programs can be prorated at the time paid, while a thousand reams of duplicating paper would need to be charged to an account, say, stores, and charged to programs as distributed.

There are many methods used for prorating expenditures. The most common of these have for a basis either: (1) time; (2) average daily membership or pupils enrolled; (3) time-space; (4) time-consumption; (5) number of pupils; (6) mileage; (7) units consumed; (8) employees; (9) number of transactions; or (10) dollars.

Undoubtedly, there will be expenditures at times to which these methods will not apply. In such cases, some method adjusted to particular local conditions, or modifications in the methods presented here, may be necessary.

Following are suggested bases for distributing joint costs of certain central-type services to LEAs units or programs utilizing these services. Any method of distribution can be used which will produce an equitable allocation of cost. In selecting one method over another, consideration should be given to the additional effort required to achieve a greater degree of accuracy.

TYPE OF SERVICE	BASES FOR ALLOCATION[2]
Accounting	Total dollar volume or number of transactions processed
Auditing	Direct audit hours
Budgeting	Direct identifiable hours of employees of central budget
Data Processing	Machine and labor hours
Disbursing services	Number of checks or warrants issued
Employee benefits administration	Number of employees contributing
Insurance management service	Dollar value of insurance premiums
Legal services	Direct labor hours
Mail and messenger service	Number of documents or employees served
Motor pool costs	Miles driven/days used
Equipment repairs	Direct hours
Space use (operation, maintenance, and depreciation)	Square feet of space used (For instruction: Sq. Ft. per pupil per hour)
Utilities and fuel	Time-Consumption
Management services	Direct hours
Payroll services	Number of employees
Personnel administration	Number of employees
Printing and reproduction	Direct hours, job basis, pages, etc.
Procurement services	Number of transactions
Local telephone service	Number of telephone instruments
Health services	Number of employees or pupils
Fidelity bonding program	Employees subject to bond or penalty amounts

---

[2] Ibid., p. 21

TYPE OF SERVICE	BASES FOR ALLOCATION
Transportation	Number of pupils enrolled
School administration	Number of employees supervised
Movable equipment	Hours used
Pupil services	Average daily membership
Instructional Services	Learners served (average daily membership

VOTING THE LEVY

THE BALLOT MEASURE

The information on the ballot given the voters by which they express their preference for or against a tax levy outside the constitutional limitation should be stated clearly and concisely. The explicit question on the ballot identifies (1) the school district, (2) the fiscal year of the proposed levy, and (3) the sum, stated in dollars and cents, outside the 6 percent limitation. It is normally phrased in the form of a question and followed by labeled boxes:

☐ Yes, I vote in favor of the levy.

☐ No, I vote against the levy.

The law authorizes a statement not to exceed 150 words in length to be printed on the ballot explaining the question. The explanation is to be worded plainly and factually, avoiding the use of technical language insofar as is practicable. No statement may be included that can be construed as advocating a yes or no vote upon the question. The purpose of the explanatory statement is to provide the voter with pertinent information concerning the levy on which he is voting. The statement may make observations concerning <u>any</u> of the following:

1. The district's tax base (or the lack of a tax base).

2. The effect of the intermediate education district offset on the levy.

3. The programs which the levy proposes to finance, etc.

By carefully selecting the words, the explanation can do much to inform the voter of the reasons why the levy is needed.

The ballot shall also contain a statement comparing the school district's current operating levy with the proposed operating levy, in substantially the form as set forth below. Do not count these words as a part of the 150-word explanatory statement referred to above.

> "If this measure is approved, the operating budget to be financed by local taxes for the year 19___-19___ will be $_____ greater (or less) than the operating budget financed by local taxes for the preceding year."

The county clerk has responsibility for school district elections including ballot format. The school election ballot should be cleared with that official.

The wording of the ballot on the following page is suggestive only. It should be changed to fit the particular circumstances of the school district concerned.

Stub TO BE TORN OFF BY THE CLERK

OFFICIAL BALLOT

SCHOOL ELECTION

School District No. ____, _____ County, Oregon

To be held Monday, May ___, 19 ___

1/ TAX LEVY OUTSIDE THE CONSTITUTIONAL LIMITATION

PROPOSAL

Shall the Board of Directors of School District No. ___, _____ be authorized to levy for the fiscal year 19___-19___ the sum of $_____ outside the limitation set forth in Section II, Article XI of the Oregon Constitution?

EXPLANATION OF THE BALLOT QUESTION

2/ Without the approval of the voters the school board has authority to levy only the tax base of the district, which is $_____. This sum, together with available non-tax revenue, is insufficient to provide an education program adequate to meet the needs of the children of this district.

3/ If this measure is approved, the operating budget to be financed by local taxes for the year 19___-19___ will be $_____ greater (or less) than the operating budget financed by local taxes for the preceding year.

NOTE: A total of 150 words may be used in explanation of the ballot question in addition to a statement comparing current and proposed operating budgets substantially as expressed in the second paragraph above. Otherwise, the district may phrase the explanation to suit the local situation within the constraints imposed by ORS 310.385 (as discussed on the preceding page of this guide).

Mark (X) or (✓) in the square before the answer of your choice.

☐ Yes, I vote in favor of the levy.

☐ No, I vote against the levy.

1/ ORS 254.070 restricts this caption to six words.

2/ Districts with no tax base may consider substituting the following as the first paragraph of the EXPLANATION: "The district has no tax base; therefore, any tax to be levied by the school board must be approved by the voters. The available non-tax revenue is insufficient to provide an education program adequate to meet the needs of the children of this district."

3/ The amounts to be compared are the tax levies for operating purposes of the respective years.

DETERMINING THE ESTIMATED RATE OF LEVY

The tax rate is frequently the topic of inquiry and discussion during the development of the budget and the period immediately preceding the levy election.

The rate of levy may be determined through use of the formula:

$$R = \frac{T}{.001V}, \text{ where}$$

R = the rate of levy stated in dollars and cents per $1,000 of true cash value of taxable property in the district

T = the proposed tax levy in excess of the constitutional limitation

V = the true cash value of taxable property in the school district

Step one — Estimate the true cash value of the school district for the coming fiscal year.

In a hypothetical school district, let us assume that the current year's (1971-72) true cash value is $35,662,710. Let us also assume that factors prevalent at the time the estimate is made point toward a drop of an estimated one million dollars, which would reduce the true cash value for 1972-73 to $34,662,710.

Step two — Convert the estimated true cash value to one-thousand-dollar units of valuation.

This may be done by multiplying the valuation times .001, or by simply moving the decimal point to the left three places and dropping the fractional portion.

The assumed valuation for 1972-73 of step one is thereby converted to $34,662, which becomes the denominator of the fraction in the formula (.001V).

Step three — Divide the tax levy by the true cash value expressed in terms of one-thousand-dollar units (the sum arrived at in step two).

Let us assume that this levy in our hypothetical district is estimated for 1972-73 to be $404,691.

By substituting the assumed factors into the formula, we have:

$$R = \frac{404,691}{34,662} \text{ or } 11.68$$

IF THE LEVY DOES NOT PASS

Revoting Procedure

1. School board determines where budget adjustments, if any, are to be made. Reconvening of budget committee is not legally required, although it may be expedient to do so.

2. Recompute estimated levy and develop ballot.

   NOTE: Budget should not be republished unless levy is increased over that previously published.

   Another public hearing is not necessary.

3. Set the date of election and appoint election boards.

4. Publish NOTICE OF SCHOOL ELECTION (Form 3117) twice in the newspaper: first publication not more than 25 days nor less than 15 days before election; second publication not more than 14 nor less than eight days before the election - and post notice at least 15 days before election in three conspicuous places in the district and one at each polling place.

5. The tax levy shall be certified to the assessor on or before July 15. If approval of the voters cannot be obtained by this date, a request should be made to the assessor for an extension of time.

Procedure When Appropriations Are Required To Commence Operation On July 1 Before a Levy is Voted

1. If necessary, request an extension of time from the county assessor to file the levy.

2. Formally adopt the district school budget as most recently revised.

3. Enact an appropriation resolution for the fiscal year just commencing similar to the sample on page 16 of this manual, but limit the total appropriations to the sum of available estimated receipts included in the following budget resource accounts:

Beginning Cash Balance	3000 State Sources
1000 Local Sources except taxes to be levied	4000 Federal Sources
2000 Intermediate Sources County School Fund IED Apportionment*	

* If district levy within the 6% limitation exceeds the IED Apportionment, include such excess.

QUESTIONS AND ANSWERS CONCERNING EFFECTS OF LEVY DEFEATS
ON SCHOOL AND COMMUNITY COLLEGE FUNDS AND OBLIGATIONS

Question 1: How much Basic School Support will a school district receive if the adopted budget fails to fund a standard school?

We believe that the district would receive its apportionment. We reason this way because the distribution from the Basic School Support Fund is essentially a reimbursement program based upon the expenditures of a district for the prior year. We are assuming, therefore, that a district would be entitled to money from the Basic on a reimbursement basis. The problem of the district in regard to Basic Funds would be felt during the following year, at which time the reimbursement would be based on the expenditures during the year in which their levy had failed. The State Board does have some options in this latter regard, but they have not developed a policy statement on the subject.

Question 2: Would a Community College receive state operating funds even though unable to secure approval of a local operating fund tax levy?

Yes. Community colleges are reimbursed on a current full-time equivalent student basis. Thus, state funds are issued based upon student enrollment during each of the four quarters.

Question 3: If a levy is not approved at the first election, what procedure should the school board follow?

A. School board determines where budget adjustments, if any, are to be made. Reconvening of the budget committee is not legally required, although it may be expedient to do so.

B. Recompute estimated levy and develop the ballot. NOTE: Budget should not be republished unless levy is increased over that previously published.

Another public hearing is not necessary unless proposed levy is increased.

C. Set the date of election and notify county clerk.

D. Publish NOTICE OF SCHOOL ELECTION (Form 3117) twice in the newspaper; first publication not more than 25 days nor less than 15 days before the election; second publication not more than 14 nor less than eight days before the election. Post notice at least 10 days before election in three conspicuous places in the district and one at each polling place.

E. The tax levy shall be certified to the assessor on or before July 15. If approval of the voters cannot be obtained by this date, a request should be made to the assessor for an extension of time.

Question 4: If a levy has not passed by July 1, may a district make expenditures for required operation?

Yes, by using the procedures outlined on a preceding page entitled, IF THE LEVY DOES NOT PASS.

Question 5: Would an elementary or secondary district receive the full IED equalization funds?

Yes. We believe that the district would be entitled to its entire apportionment from the IED equalization fund. There are differing interpretations as to whether this would happen. The law seems unclear in that it does not specifically provide for such situations, and to the best of our knowledge, there are no Attorney General's opinions clarifying it at this time. If we understand the intent of the IED equalization fund, however, our legal advice indicates that the district would receive its apportionment even though no local levy was extended.

Question 6: Are any other state funds available to help districts that continue to vote down their tax levies?

No. This is a popular misconception that prevails around the state. There are no such state funds available. The only way more state funds would become available is by a special session of the legislature making this possible.

Question 7: What happens financially to a district that fails to operate school for at least 175 classroom days and also fails to meet other state standards?

We foresee that two conditions might result:

1. With reference to the County School Fund, the law states that a district is entitled to apportionment from the County School Fund if it conducts school for 175 days during the previous year. Should your levy fail and, as a result, you were not able to conduct 175 days of school, we believe you would lose your apportionment from the County School Fund during the following school year.

2. With reference to the Basic School Support Fund, if you fail to conduct school for 175 days or to meet other state standards and are thus declared a nonstandard district, the nonstandard condition would become subject to action by the State Board of Education. The application of standards as they relate to

Basic distribution is governed by administrative law and the State Board's policy, rather than statute. Present State Board policy requires 175 classroom days.

Question 8: What is the school board's responsibility when tax levies continue to be defeated?

It is the responsibility of the local board to continue to try to pass a tax levy to balance the budget. In the event of repeated defeats of a measure to allow the district to levy a tax in excess of the six percent limitation, the district would, by no later than October, have no alternative but to formulate a budget for the then current year utilizing such revenues as are available to it. Certainly the budget might be totally inadequate; nevertheless, the law requires that the district operate its school program within the budgetary provisions. There is no possibility of a deficit financing program, and I would see no alternative but for you to operate your schools as long as the money lasts and close them thereafter.

It is possible for a Board to ask the assessor and/or tax collector to extend a special levy after October, but that is entirely a local option matter. It is our opinion that the local assessor and collector can be required to levy a legal tax, even in December, but let's hope we don't have to push that far into the year.

I know of no available state funds that could be used to pick up a local school or community college operation in such a situation. That would take special legislation action.

THE INTERMEDIATE EDUCATION DISTRICT TAX LEVY

The intermediate Education District is a tax equalization unit composed of all districts of all types reporting in each of the state's IEDs. There are 29 intermediate districts operating in the state - 25 operate under ORS 334.250 to 334.290 and the remaining four under ORS 334.350 to 334.400. The method of achieving the tax equalization under each differs considerably.

IEDs OPERATING UNDER ORS 334.250

Establishing the Levy

To establish the levy that will be extended during an ensuing year, the following steps are necessary:

1. Determine total estimated local school levies for operating purposes in the IED during the current year. This is the sum of the levies extended by the assessor for the current year for all school districts within the IED plus the IED total levy extended:

   Amounts included for payment of bonds and interest
   Amounts for the acquisition of school sites
   Amounts for constructing and equipping new school facilities and major additions to existing school facilities

2. Estimate pupil increase or decrease between the current and ensuing year. This figure is obtained in the following way:

   ADM of IED as of December 31 during current school year
   minus
   Number of children completing 12th grade during current school year
   plus
   Number of five-year olds estimated to enroll in lowest grade during ensuing year
   equals
   Estimated ADM of IED for ensuing year

3. Determine the amount necessary for the Intermediate Education District board's own budget.

4. Using the foregoing computations, the IED levy as extended, subject to the six percent limitation, equals:

$$\text{Total applicable Local district Levies for Current year} \times \frac{\text{Estimated ADM ensuing year}}{\text{December 31 ADM current year}} \times 50\% + \text{IED board budget}$$

Distributing the Levy

1. The amount set aside for distribution as tax offset is determined as follows:

   The amount of the levy
   minus
   IED administrative budget
   minus
   Amount set aside for distressed districts (if any)
   equals
   Amount available for equalization distribution

2. The amount of the distressed district fund, if such is established, is determined by the IED board. Funds from the account can only be disbursed to:

   a. Districts maintaining an elementary school with less than 6,000 total days membership, or high school with less than 13,500 total days membership, the continued existence of such schools being necessary because of their isolation.

   b. Districts in which the true cash value per pupil in average daily membership of the district is less than 50 percent of the true cash value per pupil in ADM of the IED.

   The district's entitlement, whether determined by step "a" or step "b" above, cannot exceed the corresponding entitlement from the distribution of the IED equalization fund.

3. District allocation from the IED equalization fund is determined as follows:

   Resident ADM of the IED as of December 31, current year
   minus
   Number of children completing highest grade taught in each of the districts
   plus
   Number of children enrolling in lowest grade taught in each of the districts
   equals
   Estimated adjusted resident ADM of IED for ensuing year

   A ratio is established for each district. The ratio represents the following:

   $$\text{District ratio} = \frac{\text{District's estimated resident ADM}}{\text{Total IED estimated resident ADM}}$$

   This ratio, applied to the equalization funds available, determines the portion that each district will receive.

IEDs OPERATING UNDER ORS 334.350 TO 334.400
(Grant, Harney, Wallowa, and Wheeler)

Establishing the Levy

1. Each component district of the IED submits its budget to the IED board.

2. The IED Board may approve or reject, increase or reduce, any item or amount in any such budget, but shall not reduce the total budgeted current operating expenditures below the foundation program level provided for in the BSSF.

3. The districts are notified of any action taken and a budget hearing held at which time the districts have to be heard. Subsequent to the hearing, the IED board determines the final amount of each district's budget that is to be included in the IED levy and each district is so notified.

4. In addition to the amount levied for the component districts' approved budgets, the IED board adds an amount sufficient for the expenditure of the IED board and the IED superintendent. At its discretion the IED board may add to its own budget an amount, not to exceed five percent of the combined budgets of all districts in the IED, to be placed in an Emergency Aid Fund. Example:

Total of approved district budgets plus the IED budget
minus
Estimated receipts and available cash balances (at budget time)
plus
Estimate of taxes levied but not received in ensuing year
equals
IED county-wide levy

Distributing the Levy

1. The estimated operating expenses of the IED are deducted from the levy proceeds.

2. From the remainder each district receives that percentage of the total levy proceeds available as its approved levy bears to the total approved levies of local districts in the IED.

APPENDIX A

SUPPLIES AND EQUIPMENT

In this section some guides are provided for distinguishing between supplies and equipment. These guides consist of criteria for classifying an item as either supply (an ever-present problem in financial accounting) or equipment, and a list of supplies, and a list of equipment. Equipment built-in or fixed to the building or grounds are considered a part of the building or land improvement, and are to be charged to those respective accounts.

When there is doubt as to the nature of an item (supply or equipment), search on an alphabetical basis the list in which it probably would be found. If it is not in that list, search the other. If it is not in either list, the question should be resolved by finding a similar item and applying the necessary criteria.

CRITERIA FOR SUPPLY ITEMS

A supply item is any article or material which meets any <u>one</u> or more of the following conditions:

1. It is consumed in use.

2. It loses its original shape or appearance with use.

3. It is expendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it (which is not true of equipment).

4. It is an inexpensive item, having characteristics of equipment, whose small unit cost makes it inadvisable to capitalize the item.

5. It loses its identity through incorporation into a different or more complex unit or substance.

LIST OF SUPPLIES

The following list of supplies is not intended to be complete. While the list is extensive, it is not practical, nor possible, to make it complete. In looking for a supply item with a descriptive word or modifier (glass wool) in the nomenclature, search first under the first letter of the first word and then under the first letter of the second word. The multiple-worded nomenclatures are not cross-referenced in every instance.

A

Abrasives
Absorbent Cotton
Account Books
Accounting Forms
Acetylene
Achievement Tests
Acids
Adding Machine Ribbons
Adding Machine Tapes
Addressing Machine Plates
Addressing Machine Ribbons
Addressing Machine Stencils
Adhesive Tape
Adzes
Air, Compressed
Air Gauges, Tire
Albums
Alcohol
Ammonia
Ampules
Anatomical Charts
Anesthetics
Aniline Dyes
Animal Boxes
Antifreeze
Antiseptic Gauze
Antiseptics
Antitoxins
Applicators, Throat
Aprons
Arch Supports
Archery Sets
Architect's Scales, 1 in. meas.
Arrows
Art Canvases
Art Crayons
Art Erasers
Art Paints
Art Paper
Asbestos
Ashcans
Asphalt
Asphalt Roofing and Siding
Astringents
Athletic Uniforms
Atlases
Atomizers
Auger Bits
Augers
Automotive Regulating Valves
Automobile Accessories
Automobile Controls for Handicapped Persons
Automobile Defrosters
Automobile Fuel Tanks
Automobile Heaters
Automobile Signals
Automobile Tires and Tubes
Awls
Axes

B

Babbit Metal
Badges
Badminton Rackets
Bags, Laundry
Baking Pans
Baking Powder
Baking Soda
Balances, Small Spring
Ball Bearings
Ball Peen Hammers
Balloons
Ballot Boxes
Balls
Band Saw Blades
Bandages
Bands, Rubber
Banners
Barber Shop Tools, Hand
Barrels
Baseballs
Bases, Baseball
Bases, Electric Lamp
Basins, Portable
Basketball Shoes
Basketballs
Baskets, Container
Bath Curtains
Bathmats
Bathrobes
Bathtub Fittings
Batons
Bats
Batteries, Electric
Battery Elements
Batting, Cotton

LIST OF SUPPLIES (Continued)

Beads, Arts and Crafts
Beakers
Beanbags
Bearings, Ball
Bearings, Roller
Beaters, Egg, Hand
Bedpans
Bedspreads
Bedsprings
Bedding
Beef Extract
Beeswax
Bellows, Hand
Bells, Small Hand or Desk
Belt Dressings
Bench Stops
Benzene
Bevels
Billheads
Binders, Looseleaf
Binding Cloth
Binding Cord
Biological Charts
Biology Specimens
Bit Braces
Bit Tools
Bits
Blackboard Pointers
Blackboards, Small Slate
Bladders
Blades, Saw
Blankets
Blanks, Printed
Bleaches
Blocks, Hat
Blocks, Kindergarten
Blocks, Surface Hardened
Blocks, Terminal
Blotter Holders
Blotter Pads
Blotters
Blowpipes
Blueprint Paper
Bluing
Boards, Bread
Boards, Carrom
Boards, Checker
Boards, Drawing
Boards, Emery
Boards, Ironing
Boards, Lumber
Boards, Mounting
Boards, Sandwich
Boards, Wash
Bobbins
Bodkins
Boiler Cleaners
Boiler Compounds
Boiler Firing Tools
Bolt Cutters
Bolts
Bond Paper
Book Cards
Book Ends
Book Jackets
Bookplates
Book Pockets
Book Records
Bookcloth
Bookcovers
Bookkeeping Forms
Books, Cash
Books, Composition
Books, Looseleaf Note
Books, Record
Books, Text
Bottle Syphons
Bottles
Bowling Alley Pins
Bowls
Bowls, Water Closet
Bows, Archery
Box Files, Cardboard
Boxes, Electrical
Boxing Gloves
Brake Lining
Brakes, Complete Replacement Units
Brass Polishes
Brass Rods
Brass Sheet
Breadboards
Bread Knives
Bread Pans
Breakers, Circuit
Bricks
Bridles
Briefcases
Bronze, Casting
Bronzing Liquid
Brooms, Hand

LIST OF SUPPLIES (Continued)

Brushes
Bucksaws
Buckets
Bug Sprays
Bulbs, Electric Light
Bulbs, Flower
Bunting
Burettes
Burlap
Burners, Bunsen
Bus Accessories
Bus Repair Parts
Bus Tickets
Bus Tires and Tubes
Bus Tokens
Bushings
Butter Spreaders
Buttons
Buttons, Push
Buzzers

C

Cable
Cake Knives
Cakepans
Cake Soaps
Calcimine
Calendar Pads
Calendar Stands
Calendars
Calico
Calipers
Call Bells
Can Covers
Can Openers
Candles
Candlesticks
Canes
Cans, Ash
Canvas
Caps, Metal
Carbide
Carbon Dioxide
Carbon Paper
Carbon Ribbons
Carborundum Stones
Carburetors
Cardholders
Cardboards
Cardboard Boxes
Cards
Carpenters' Squares
Carpet Beaters
Carrom Boards
Carrom Cues
Carrom Rings
Carving Knives
Cases, Brief
Cases, Cardboard
Cash Boxes
Casting Bronze
Catalogue Cards
Catches
Caulking Compounds
Caulking Irons, All Sizes
Caustics
Cellophane
Celluloid
Cement, Construction
Cement Liquid
Certificates
Chafing Dishes
Chains
Chains, Tire
Chair Pads
Chalks
Chamois
Change Holders
Charcoal
Charge Slips
Charts
Checkbooks
Checkerboards
Checkers
Checks, Brass
Cheesecloth
Chemicals
Chemistry Glassware
Chemistry Rubber Goods
Chinaware
Chisels, Not in Sets
Choppers, Food, Hand-Operated
Circuit Breakers
Clamps
Clay
Clay Modeling Tools
Cleaners, Flue
Cleaning Compounds
Clippers, Hair, Hand

Clips
Clocks, Desk
Cloth
Cloth Nets
Clothesbaskets
Clothesbrushes
Clothes Hooks
Clotheslines
Clothespins
Coal
Coalbags
Coal Hods
Coal Screens
Coal Scuttles
Coal Shovels
Coathangers
Coat Hooks
Cocoa Mats
Coffee Cans
Coffeepots
Coke
Colanders
Colored Pencils
Coloring Dyes
Combs
Compasses, Blackboard
Compasses, Drawing
Compasses, Magnetic, Pocket
Compounds, Chemical
Compounds, Cleaning
Compounds, Grinding
Compounds, Patching
Compressed Air
Condensers, Electronic
Condensers, Ignition Distribution
Condiments
Conduit Boxes
Conduits and Fittings
Connectors, Wire
Construction Paper
Containers
Cooking Utensils
Coping Saw Blades
Copper
Coppers, Soldering
Copyholders
Cord
Cords, Electric
Cores, Valve
Cork
Corkscrews
Cornices, Metal
Correction Fluid, Stencil
Corrosives
Corrugated Paper
Costumes, Theatrical
Cotter Pins
Cotton, Absorbent
Cotton Gauze
Counters, Revolution and Stroke
Countersinks
Couplings
Coveralls
Covers
Crayons
Crockery
Crocks
Cross Section Paper
Crucibles
Crude Oil
Crushed Rock
Crystals, Watch
Cues, Carrom
Culverts, Sheet Metal
Cup Awards
Cup Grease
Cup Hooks
Cups
Curling Irons
Curtain Rods
Curtains, Shower and Window
Cuticle Pushers
Cutlery
Cutters, Glass
Cutters, Pastry
Cutters, Plane
Cylinder Oils
Cylinders, Dictating Machine
Cylinders, Hydrometer Jar
Cylinders, Mailing

D

Dampers
Date Stamps
Daters
Decorations
Dental Abrasive Points
Dental Charts
Dental Drills

Dental Instruments, Small
Deodorizers
Desk Blotters
Desk Lamps
Desk Letter Baskets
Desk Pads
Developers, Photographic
Developing Tanks
Dextrin
Dextrose
Diaries
Dictating Machine Cylinders
Dictionaries, Abridged
Dies, Not in Sets
Diesel Engines, Integral Parts of Larger Units
Diploma Covers
Diploma Ribbons
Diploma Seals
Diplomas
Discs, Phonograph
Dish Brushes
Dishcloths
Dishpans
Dishes
Disinfectants
Display Mounts
Dissecting Sets
Distilled Water
Distributor Boxes
Distributors
Dividers
Doilies
Dolls
Doormats
Doors
Dowels
Drafting Instruments
Draglines
Drain Cleaners
Drain Pans
Drainplugs
Drain Plungers
Draintile
Drainpipe Flushers
Drapery Cloth
Drapes
Drawing Boards
Drawing Compasses
Drawing Instruments
Drawing Paper
Drawing Pens
Dressers, Emery Wheel
Dressings, Belt
Drier, Ink
Drier, Paint
Drier, Varnish
Driftpins, All Sizes
Drill Bits
Drill Points
Drills, Hand
Drugs
Drums, Fiber
Drums, Metal
Dry Cells
Dry Measures
Drygoods
Dumbbells
Duplicating Machine Brushes
Duplicating Machine Ink
Duplicating Machine Paper
Duplicating Machine Parts
Duplicating Machine Rolls
Dustcloths
Dusters
Dustpans
Dyes

E

Earthenware
Edge Tools, Except Cutting Dies
Educational Tests
Eggbeaters, Hand
Elastic
Electric Batteries
Electric Cords
Electric Fuses
Electric Lamp Bases
Electric Light Bulbs
Electric Switches
Electric Wires
Electrical Boxes
Electrodes
Electromagnets, Laboratory
Electronic Components
Electronic Tubes
Elements, Battery
Embossing Fluid
Embossing Pans

Emery Boards
Emery Cloth
Emery Powder
Emery Wheel Dressers
Emery Wheels
Enamel
Enameled Ware
Engineer's Scales, Measure
Engines, Integral Parts of Larger Units
Envelopes
Epsom Salts
Eradicator, Ink
Erasers, Hand
Essences
Extracts
Eye Charts
Eyelets

F

Fabrics
Face and Eye Shields
Faces, Archery
Fasteners
Fasteners, Apparel
Faucets, Combination or Single
Feldspar
Felt
Fencing Foils
Ferrules
Fertilizers
Fiber Rod
Fiber Sheets
Fiber Tubes
Fiberboard
File Boxes
Filecards
File Folders
Files, Wood and Metal Working
Filings
Fillers, Battery
Fillers, Ink
Fillers, Paint
Fillers, Wood
Film Cement
Films
Filter Paper
Filters, Small
Fingers, Rubber
Fire Axes
Fire Extinguisher Refills
Fire Hooks
Fire Shovels
Fire Tongs
Fittings, Lubrication
First Aid Kits
Flags
Flashlights
Flasks
Flavorings
Flaxseed
Flexible Cord Sets
Flexible Metal Hose
Flexible Metal Tubing
Floats, Hydrometer
Floats, Plumbing
Floor Oil
Floor Waxes
Flour
Flower Bulbs
Flowerpots
Flowers
Flue Cleaners
Fluorescent Lamps
Fluorescent Starters
Flushers, Drainpipe
Flush Valves
Flux
Flypaper
Fly Sprays
Folders
Food
Football Dummies, Tackling
Football Shoes
Football Uniforms
Footballs
Forceps
Forks, Silverware
Forks, Spading
Forks, Tuning
Formaldehyde
Forms, Printed
Frames, Door
Frames, Mirror
Frames, Ophthalmic
Frames, Picture
Frames, Saw
Frames, Window
Friction Tape

Fruits
Fuels
Fumigants
Fumigators
Fungicides
Funnels
Furniture Polish
Fuses

G

Gages, Tire
Games
Garbage Cans
Garden Hose
Garden Tools
Garments
Garnet Paper
Gas Mantels
Gases
Gaskets
Gasoline
Gasoline Dispensing Pumps, Hand Operated
Gauges, Tire
Gauze
Gears
Gelatin
Gelatin Pads
Generators, Integral Parts of Larger Units
Geographic Globes, Small Desk Type
Glass
Glass, Watch
Glasscutters
Glass Wool
Glasses, Drinking
Glasses, Magnifying
Glasses, Ophthalmic
Glassware
Glaze
Glides
Globes, Electric Light
Globes, Geographic, Small Desk Type
Gloves, Rubber
Glue
Glycerin
Goggles
Graduated Measures
Graph Paper
Graphite
Grass Seed
Grass Shears, Hand Operated
Grates, Stove
Gravel
Grease
Grease Guns, Air, Gun Only
Grease Guns, Hand
Grinders, Hand Operated
Grinding Compounds
Grinding Wheels
Groceries
Guards, Arm
Guards, Lamp
Guards, Shin
Gummed Cloth
Gummed Figures
Gummed Labels
Gummed Seals
Gummed Tape
Gym Shoes
Gypsum

H

Hacksaws
Hair Clippers, Hand
Hairpins
Hammers, Ball-Peen
Hammers, Light Forged
Hammers, Sledge
Hampers
Handbags
Handballs
Handbooks
Handsaws
Hand-Stamps
Handtools, Not in Sets
Handles
Handscrews, Wood and Iron
Hangers, Clothing
Hangers, Hardware
Hardware
Hot Blocks
Hatchets
Headlights
Heating Pads
Hemp Fibre

Henna
Hinges
Hods, Coal
Hoes, Garden
Holders, Blotter
Holders, Change
Holders, Copy
Hooks
Horns, Motor Vehicles
Horseshoes
Hose, Apparel
Hose, Flexible Metal
Hose, Garden
Hose Clamps
Hose Nozzles
Hot Water Bottles
Hydrometer Floats
Hydrometers
Hygrometers
Hypodermic Needles
Hypodermic Syringes

I

Ice
Ice Bags
Ignition Coils
Incandescent Lamps, Bulbs
Index Cards
Index Labels
Index Tabs
Indian Clubs
Ink
Ink Drier
Ink Eradicator
Ink Pads
Inkwells and Parts
Inner Tubes, Auto
Insect Nets
Insect Screening
Insecticides
Insignia
Instruments, Dental, Small
Instruments, Drafting
Instruments, Medical, Small
Instruments, Surgical, Small
Insulators
Intelligence Tests
Interval Timers
Iodine
Iodoform
Iron Filings
Iron Gauze
Iron Sheet
Iron Wedges
Ironing Boards

J

Jackets, Book
Jacks, Mechanical
Jars
Joints, Plumbing

K

Kerosene
Kettles
Keyrings
Keys
Keyboards, Piano, Paper
Keyhole Saws
Kitchen Utensils
Kits, First Aid
Kneepads
Knives

L

Labels
Laboratory Fittings, Plumbing
Laboratory Glassware
Laboratory Mounts
Laboratory Tools, Small Hand
Lacing
Lacquers
Lactose
Ladles
Lagscrews
Lamp Bases
Lamp Bulbs
Lamps, Desk
Lamps, Drafting Table
Lantern Slides
Lanterns
Laths
Lawn Sprinklers, Movable
Lead
Lead Pencils
Lead, Red

LIST OF SUPPLIES (Continued)

Leather
Leather Briefcases
Leatherworking Tools, Hand
Ledgers
Lenses
Letter Baskets
Letter Files
Letter Openers
Letter Scales
Letterheads
Lettering Pens
Levels, Precision Machinists'
Levels, Small or Carpenters'
Light Bulbs
Light Globes
Lime
Line Markers, Small
Linens
Liners, Staff, Music
Liners, Type
Lining, Brake
Lining, Cloth
Linoleum
Linotype Metals
Linseed Oil
Liquid Bronzing
Liquid Polishes
Liquid Soaps
Litmus Paper
Loam
Locknuts
Locks, Small, not Built-in
Looseleaf Notebooks
Lubricants
Lubricating Oil
Lubrication Fittings
Lugs, Soldering
Lumber

M

Machines, Dating, Small Hand
Machines, Numbering, Small Hand
Machines, Stamping, Small Hand
Magazine Covers
Magnets, Laboratory
Magnifying Glasses
Mailboxes
Mallets
Manicuring Tools
Manila Files
Manila Folders
Manila Rope
Map Tracks
Maps
Markers, Line, Small
Matches
Matrix, Type
Mats, Door and Bath
Mats, Gymnasium, Tumbling, Wrestling
Mattocks
Mattresses
Mauls
Meal
Meats
Mechanical Drawing Instruments
Mechanical Pencils
Medals
Medical Instruments, Small
Medicine Balls
Medicines
Megaphones
Memo Books
Mending Materials
Mesh, Steel Wire
Metal Polishes
Metalworking Tools, Small, Hand Operated
Metals, Die Casting
Metals, Laboratory
Metals, Linotype
Meter Sticks
Micrometers, Not in Sets
Milk Cans
Mimeograph Paper
Mineral Wool
Minerals, Laboratory
Minute Books
Mirror Frames
Mirrors, Small
Modeling Clay
Modeling Tools
Molding, Metal
Mop Pails
Mop Wringers
Mops
Mortar
Moss
Motor Vehicle Parts

Motors, Integral Parts of Larger Units
Mounting Boards
Mousetraps
Mucilage
Music, Sheet
Muslin
Mustard

N

Nail Polishes
Nails
Napkins
Napkins, Sanitary
Neatsfoot Oil
Needles
Needles, Hypodermic
Negative Racks
Negative Tanks
Nets, Cloth
Newspapers
Nickel Polishes
Notebook Covers
Notebooks
Nozzles, Hose
Numbering Machines, Small Hand
Nuts

O

Oakum
Oars
Oil
Oilcans
Oilcloth
Ointments
Oleomargarine
Openers, Letter
Ophthalmic Frames
Outlets, Electrical
Outline Maps
Ovenware Dishes
Oxygen

P

Packing
Padding
Padlocks
Pads, Chair
Pads, Desk
Pads, Ink
Pads, Stamp
Pads, Typewriter
Pads, Writing
Pails
Paintbrushes
Paint Drier
Paint Remover
Paints
Palettes
Pamphlets
Pans
Pantographs
Paper
Paper Clips
Paper Cups
Paper Fasteners
Paper Napkins
Paper Punches
Paper Towels
Paraffin
Parts, Radio, Resistors, Tubes, Transformers, etc.
Parts, Repair
Paste
Paste Brushes
Pasteboard
Pasteboard Boxes
Pastries
Pastry Cutters
Patching Compounds
Patterns
Peat Moss
Peelers, Hand
Pen Points
Pencil Sharpeners
Pencils
Pencils, Mechanical
Penholders
Penknives
Pennants
Pens
Periodicals
Pestles
Phonograph Needles
Phonograph Record Albums
Phonograph Records
Photoelectric Cells

Photograph Mounts
Photographic Lenses
Photographs
Piano Parts
Picks
Picture Frames
Picture Wire
Pigments
Pillows
Ping Pong Sets
Pinking Shears
Pins
Pipe
Pipe Dies, not in Sets
Pipe Fittings
Pipe, Steel
Pipettes
Piston Rings
Pistons
Pitchers
Pitch Pipes
Pitchforks
Plane Cutters
Planes, Hand
Plaster
Plaster, Adhesive
Plastic Wood
Plate Glass
Plates
Plates, Addressing Machine
Plates, Battery
Plates, Book
Plates, Lantern Slide
Plates, Photographic
Pliers
Plugs, Drain
Plugs, Spark
Plumbing and Heating Valves
Plumbing Fixture Fittings and Trim
Plumbs
Plungers, Drain
Pockets, Book
Pointers
Points, Drill
Poles
Poles, Climbing
Polishes
Portfolios, Leather
Posters
Posts
Pot Cleaners
Pots
Pottery
Powders
Preservatives
Printed Materials
Printing Ink
Printing Materials
Printing Sets, Rubber
Printing Type
Prisms
Protractors
Pruners, Hand
Psychrometers
Pulleys
Pumice
Punches
Pushbuttons
Putty

Q

Quinine
Quivers, Arrow

R

Rackets, Badminton
Rackets, Tennis
Radio Tubes
Raffia
Rags
Rakes, Garden
Rasps
Rattan
Reamers
Receptacles
Record Books
Record Forms
Recording Tape and Wire
Records, Phonograph
Reeds
Reels, Hose
Reels, Motion Picture Film
Reflectors, Parabolic
Registers, Printed
Regulating Valves
Regulators, Voltage
Relief Maps
Repair Parts

LIST OF SUPPLIES (Continued)

Report Forms
Resistors
Respirators
Retorts, Glass Laboratory
Ribbons, Adding Machine
Ribbons, Addressing Machine
Ribbons, Cloth
Ribbons, Typewriter
Ringtoss, Game
Rings, Carrom
Rings, Key
Rivets
Rock, Crushed
Roller Bearings
Rollers, Ink
Roofing Materials
Rope
Rosin
Rotten Stone
Rouge
Rubber Goods
Rubbish Cans
Rugs, Scatter
Rulers
Rules, Shrink and Circumference

S

Safety Glass
Safety Pins
Salts
Sand
Sandpaper
Sandwich Boards
Sanitary Napkins
Sash, Combination Screen and Storm
Sash Cords
Sash, Screen
Sash, Storm
Saucers
Saw Blades
Saw Frames
Sawdust
Saws, Hand
Scales, Draftsmen's
Scales, Spring
Scalpels
Scissors
Scoop Shovels, Hand
Scouring Powders
Scrapers, Hand
Screen Doors
Screens, Window
Screw Extractors
Screw Eyes
Screw Hooks
Screwdrivers
Screws
Scrubbing Compounds
Scythes
Seasonings
Sedatives
Seed, Grass
Separators, Battery
Serums
Serving Trays
Shampoo
Sharpeners, Pencil
Shears, Hand-operated
Sheaves
Sheet Metal
Sheet Music
Sheeting
Shellac
Shelving Materials
Shingles
Shock Absorbers
Shoes and Boots
Shopcoats
Shovels, Hand
Shower Fittings
Shrubs
Shuffleboard Sets
Shuttlecocks
Siding, Sheet Metal
Sifters
Signs
Silk Screen Printing Apparatus, Complete Units
Silver Polishes
Silverware
Sink Fittings
Skillets
Skis
Slats
Sledge Hammers
Slide Rules
Slides, Lantern
Slides, Microscope

Slides, Projector
Snaps
Sneakers
Snips
Snow Shovels, Hand
Soap Dispensers
Soaps
Soccer Balls
Soccer Shoes
Sockets, Wrench
Socks, Pairs
Soda, Baking
Sodding
Softballs
Softeners, Water, Chemical
Soil
Soldering Coppers
Soldering Materials
Solvents
Spades
Spading Forks
Spark Plugs
Spatulas
Specimens, Laboratory
Spikes
Spirits
Splints
Spokes
Spokeshaves
Sponges
Spoons
Spotlights
Spray Mixtures
Sprayers, Hand
Spreads, Bed
Springs
Springs, Furniture
Sprinklers, Lawn, Movable
Sprockets
Squares
Squeegees
Staff Liners, Music
Stain Removers
Stains
Stakes
Stamp Pads
Stamping Machines, Small Hand
Stamps, Rubber
Stands, Calendar
Staplers, Small Hand
Staples
Starch
Starters, Electric
Stationery
Steam Packing
Steel Measuring Tapes
Steel, Sheet
Steel Wool
Stencil Correction Fluid
Stencils
Stenographers' Notebooks
Sterile Gauze
Sticks, Composing
Sticks, Hockey
Stilts, Sport
Stock Records
Stockings
Stopwatches
Stoppers
Stops, Bench
Storage Batteries
Straight Edges
Strainers
Straws, Drinking
Stretchers
Strings
Stylus
Sunglass Frames
Sunglasses
Supporters, Athletic
Surface-Hardened Blocks
Surgical Instruments, Small
Surgical Powders
Swages
Switchboxes
Switches, Electric
Synchronizers, Camera
Syringes
Syrup

T

Table Protectors
Table Tennis Balls
Table Tennis Rackets
Tablecloths
Table, Computing
Tablets, Medicinal
Tablets, Writing
Tabs, Index

LIST OF SUPPLIES (Continued)

Tack Hammers
Tacks
Tags
Talcum Powder
Tape
Tape Measures
Tape, Measuring
Taps
Tar Roofing and Siding
Targets, Archery
Team Uniforms
Television Tubes
Tennis Balls
Tennis Court Nets, Cord
Tennis Rackets
Tents, Shelter
Terminals, Battery
Test Tube Brushes
Test Tube Racks
Test Tubes
Tests, Achievement
Textbooks
Theatrical Costumes
Thermometers
Thermostats
Thimbles
Thinners
Threads
Throat Applicators
Thumbtacks
Tickets
Tile, Drain
Timers
Tin Cans
Tin Cutters
Tinware
Tire Chains
Tires and Tubes
Tissues, Cleansing
Toggle Bolts
Toilet Paper
Tokens
Tongs
Tongue Depressors
Tools, Hand, Not in Sets
Topsoil
Tow Bars
Towels
Toys
Tracing Cloth
Tracing Paper
Trammels
Transformers, Laboratory
Transmissions, Integral Parts of Larger Units
Triangles, Drafting
Trimmers, Hedge, Hand
Trophies
Trowels
Tubes, Inner
Tubes, Radio
Tubes, Television
Tubing Materials
Tumblers, Glass
Tuning Forks
Turpentine
Tweezers
Twine
Type Cleaner
Type Liners
Type, Matrix
Type, Printing
Typewriter Brushes
Typewriter Covers
Typewriter Ribbons

U

Unguents
Uniforms
Upholstering Materials
Urns, Flower
Utensils

V

Vacuum Bottles
Valve Parts
Valves
Vaporizers, Electric
Varnish Driers
Varnish Removers
Varnishes
Vases
Vaulting Poles
Vegetables
Vines
Vises, Small Hand
Vision Charts
Volleyball Nets

LIST OF SUPPLIES (Continued)

Volleyballs

W

Wall Brushes
Wallboard
Wallpaper
Washbasins
Washcloths
Washers, Rubber and Leather
Washing Powders
Washtubs
Waste, Machinists, etc.
Wastebaskets
Watch Crystals
Watches, Stop
Watercolor Brushes
Water Glasses
Water Softeners
Wax Crayons
Waxes, Liquid
Waxes, Paste
Waxes, Sealing
Weighing Scales, Small Spring
Weights
Welding Rods
Wheels, Automobile
Wheels, Emery
Whetstones
Whiskbrooms
Whistles
Window Glass
Window Screens
Window Shades
Window-Working Safety Belts
Wipers
Wire
Wood, Plastic
Wood, Fillers
Wood Preservatives
Wood Stains
Wool
Wool, Glass
Wool, Steel
Wrapping Paper
Wrenches, Not in Sets
Writing Paper

Y

Yard Brooms
Yardsticks
Yard

Z

Zinc

CRITERIA FOR EQUIPMENT ITEMS

An equipment item is a material unit which meets all of the following conditions:

1. It retains its original shape and appearance with use.

2. It is nonexpendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it rather than replace it with an entirely new unit (which is not true of supplies).

3. It represents an investment of money which makes it feasible and advisable to capitalize the item.

4. It does not lose its identity through incorporation into a different or more complex unit or substance.

Criterion number 4 is very important, especially if capital outlay expenditures are to be depreciated, in memorandum accounting, to arrive at equipment use cost.

LIST OF EQUIPMENT

The following list of equipment is not all inclusive but does represent many of the common equipment items. Items of built-in or fixed equipment are not included in the list, because expenditures for them are recorded under different accounts from those for other equipment.

A

Accounting Machines
Adding Machines
Addressing Machines
Air Compressors
Air Conditioning Units, Casement
Air Hoists
Alidades, Telescopic
Alignment Gauges, Chamber, Toe-in, etc.
Anatomical Models
Andirons
Anemometers
Anvils
Apparatus Cabinets
Aquariums
Arc Welding Apparatus
Armature Growlers
Astrographs, Wall
Audiometers
Autoclaves
Automobile Lifts
Automobiles

B

Balances, Beam
Baling Presses, Compression Moulding
Band Instruments
Band Saws
Barbershop Tools, Electrical
Barber-Type Furniture
Barographs
Barometers
Bars, Horizontal, Portable
Battery Chargers
Beaters, Egg, Electric
Beauty Class Furniture
Beds
Bellows, Power
Benches
Bicycle Racks, Portable
Bicycles
Billing Machines
Binders, Agricultural
Biological Models
Blackboards, Portable
Bleachers, Portable
Blood Analysis Apparatus, Complete
Blood Plasma Cabinets
Blood Pressure Apparatus
Blueprint Machines
Boards, Bulletin, Portable
Boats or Canoes
Bodies, Bus
Bodies, Truck
Book Stacks
Book Trucks
Bookbinding Machinery
Bookcases, Sectional
Bookkeeping Machines
Books, Library
Boring Machines, Precision Table or Vertical Types
Boxing Rings, Complete
Boyle's Law Apparatus, Complete Unit
Brake Lining Machines
Brakes and Folders, Hand or Power

Bread Slicers, Mechanical
Bread Toasters, Electric
Bridges, Wheatstone and Simi
Broilers, Electric
Brooms, Power Driven
Buffers, Electric
Bulletin Boards, Portable
Bus Wagons
Buses

C

Cabinets, Apparatus
Cabinets, Beverage Cooling, Ice or Electric
Cabinets, Filing
Cabinets, Frozen Food Storage
Cabinets, Ice Cream, Ice or Electric
Cabinets, Laboratory
Cabinets, Lantern Slide
Cabinets, Print, Drafting
Cabinets, Printers, Galley
Cabinets, Printers, Type
Cabinets, Supply
Calculating Machines
Calorimeters, Continuous Flow
Calorimeters, Electric
Cameras, Motion Picture
Cameras, Still
Canners
Canoes
Card Punching and Sorting Devices
Card Racks
Card Tables
Carpets
Cases, Display
Cases, File
Cases, Laboratory
Cases, Supply
Cases, Type
Cattle
Centering Machines
Centrifuges
Chain Hoists
Chairs
Chairs, Folding
Chargers, Battery
Chart Stands
Chassis, Bus
Chassis, Truck
Check Handling Machine
Checkwriters
Chisels, in Sets
Choppers, Food, Power
Cleaners, Steam Vapor
Cleaners, Vacuum
Clinometers, Photoelectric
Clippers, Hair, Electric
Clocks, Wall
Cloth Cutting Machines
Clothes Dryers
Clutch Rebuilding Apparatus
Coffee Grinders
Coffee Percolators, Electric
Coffee Urns
Coin, Currency, and Check Handling Machines
Collapsible Tables
Colorimeters
Combines
Combustion Analyzers
Comparators
Compasses, Magnetic
Compressors, Air
Computing Machines
Connecting Rod Aligners
Connecting Rod Boring Machines
Connecting Rod Rebabbiting Jogs
Conveyors
Cookers, Pressure
Cooking Stoves
Coolers, Water
Costumers
Cots
Couches
Counter Freezers
Cultivators
Cupboards
Cylinder Boring Machines
Cylinders, Gas

D

Dating Machines
Deep Fat Fryers
Deep Freezers
Dental Benches
Dental Cabinets
Dental Chairs

LIST OF EQUIPMENT (Continued)

Dental Drilling Apparatus
Desks
Dictating Machines
Dictionaries, Large Unabridged
Dictionary Stands
Dies, in Sets
Diesel Engines for use in Classrooms
Discs, Optical
Dish Trucks
Dishwashing Machines
Display Cases
Distilling Apparatus
Ditto Machines
Drafting Machines
Drawing Tables
Drift Meters
Drill Presses, Bench, Floor or Radial
Drills, Power
Drinking Water Coolers, Electric or Ice
Drums, Bass, Kettle, Snare
Dryers, Clothes
Dryers, Hair
Drying Units, Infrared
Duplicating Machines

E

Easels
Eggbeaters, Electric
Electric Clippers, Sheep, Horse
Electric Dishwashers
Electric Floor Scrubbers
Electric Hot Plates
Electric Irons
Electric Mixers
Electric Sanding Machines
Electric Toasters
Electric Tube Testers
Electric Vacuum Cleaners
Electric Welding Apparatus
Electrolysis Apparatus
Electronic Deviation Meters
Electronic Frequency Meters
Electronic Power Supply and Voltage
Electronic Recording Devices, Graphical and Visual
Electronic Volt-Ohmmeters
Embossers
End Tables
Engine Flushing Machines
Engines, for Use in Classrooms
Enlargers
Envelope Sealers
Erasers, Electric
Exhibit Cases
Exposure Meters, Camera
Extensometers
Extinguishers, Fire
Extractors

F

Falling Weight Rammers
Fans, Electric, Portable
Figures, Geometrical, Models, in Sets
Filing Cabinets
Filing Machines
Fire Extinguishers
Fireplace Fixtures
Flatirons, Electric
Floor Scrubbers, Electric
Fluoroscopes
Folding Chairs
Folding Tables
Forges
Forms, Dress
Forms, Geometrical, Model, in Sets
Foundry Machinery
Frames, Blueprint
Freezers
Freezers, Ice Cream
Frequency Meters
Furnaces, Laboratory
Furnaces, Remelting, Type Metal
Furniture

G

Galvanometers
Galvanoscopes
Gas Compressors
Gas Cylinders
Gas Meters, Laboratory
Gas Plates
Gas Stoves

LIST OF EQUIPMENT (Continued)

Gasoline Dispensing Pumps, Electric
Gear Cutting Machines
Gelatin Duplicators
Generators, Not Integral Parts of Larger Units
Geographic Globes, Large Stand Type
Globes, Geographic, Large Stand Type
Grass Shears, Power Operated
Grinders, Power Operated
Guns, Starting

H

Hair Clippers, Electric
Hair Dryers
Hall Trees
Hammers, Autobody, Pneumatic, etc.
Hammers, Electric, Hand
Handtools, in Sets
Handtools, Power Driven, Pneumatic and Electric
Handtrucks
Harnesses
Harrows
Heaters, Portable
Hectographs
Hoists, Electric or Pneumatic
Holders, Dictionary
Horses
Horses, Gym Equipment
Hotplates
Hurdles
Hydraulic Jacks, Garage Type

I

Ice Cream Freezers
Inductance Standards
Instruments, Band and Musical
Instruments, Musical
Instruments, Recording, Electrical
Interferometers
Ironers
Irons, Electric

J

Jacks, Garage Type, Hydraulic
Jointers
Juice Extractors, Electric
Jump Standards

K

Key Racks
Kilns
Kitchen Tables

L

Laboratory Balances, Beam
Laboratory Furniture
Laboratory Models
Lamps, Electric Floor
Lantern Slide Cabinets
Lathes, Brake Drum
Lathes, Engine
Lathes, Turret, or Automatic Screw Machines
Lathes, Wood-Turning
Lawnmowers
Lawn Rollers
Lead, Slug and Rule Casting Machines, Elrod
Lecterns
Letter Presses
Library Books
Library Furniture
Library Trucks
Lifts, Vehicle
Lighting Units, Blueprinting
Line Markers, Large Push Type
Linotypes
Livestock
Lockers, Not Built-in
Looms

M

Machine Tools
Machinery, Canning
Machinery, Cement Making
Machines, Adding
Machines, Addressing

LIST OF EQUIPMENT (Continued)

Machines, Billing
Machines, Bookkeeping
Machines, Brake Lining
Machines, Calculating
Machines, Check Handling
Machines, Coin Handling
Machines, Coin Operated
Machines, Dating, Power
Machines, Dictating
Machines, Dishwashing
Machines, Drafting
Machines, Drycleaning
Machines, Duplicating
Machines, Laundry
Machines, Mimeograph
Machines, Mixing
Machines, Numbering, Power
Machines, Polishing
Machines, Pressing
Machines, Sanding
Machines, Scrubbing
Machines, Sewing
Machines, Stamping, Power
Machines, Tabulating
Machines, Washing
Machines, Waxing
Magazine Racks, Large Stand
Markers, Line, Large Push Type
Medicine Cases
Metabolism Apparatus
Metalworking Machinery
Meters, Watt, Laboratory Type
Microfilm Readers and Viewers for Office Use
Micrometers, in Sets
Microprojectors
Microscopes
Milking Machines
Millameters
Milling Machines, Bench or Floor
Millivoltmeters
Mimeograph Machines
Mirrors, Large Wall
Mitre Boxes
Mixers, Electric
Models, Shop and Laboratory
Mop Trucks
Mortisers
Motion Picture Projectors
Motor Analyzers
Motor Generator Sets
Motor Vehicles
Motorcycles
Motors, Not Integral Parts of Larger Units
Mowers
Music Stands
Musical Instruments

N

Nets, Steel
Nibbling Machines
Noise and Field Strength Meters
Numbering Machines, Power

O

Office Composing Machines, Varitypes, etc.
Office Furniture
Ohmmeters
Optical Discs
Organs
Oscillographs
Output Meters
Ovens

P

Paint Spraying Outfits
Paper Cutters
Peelers, Electrical
Percolators, Coffee, Electric
Permanent Waving Machines
Phonographs
Photocopying Apparatus
Photoengraving Apparatus
Photometers
Pianos
Pictures, Large Wall
Pipe Dies, in Sets
Planers, Power
Planing Machines, Photoengravers
Plaques, Permanent
Plates, Bench
Plates, Hot
Platforms
Plows, Field

Plows, Snow
Polarimeters
Polariscopes
Postal Meters
Potato Peelers, Large, Machine
Power Sprayers and Dusters
Presses, Arbor
Presses, Book, Bookbinders
Presses, Cylinder, Flat Bed, Printing
Presses, Engraving
Presses, Letter
Presses, Lithographic or Offset Printing
Presses, Power
Presses, Punch, Foot Power
Printing Cases
Printing Frames
Printing Presses
Projectors, Motion Picture
Projectors, Still
Pruners, Power
Public Address Systems, Portable
Push Carts
Pyrometers

R

Radio Receiving Sets
Radio Transmitters
Rakes, Window
Ranges, Cooking
Record Players
Recorders, Sound
Reference Books
Refracting Apparatus
Refrigerators, Electric or Ice, Not Built-in
Registers, Cash
Rings, Flying
Rollers, Lawn
Routers, Plate, Photoengraving
Rowboats
Rugs, Room Size

S

Saccharimeters
Safes
Sanding Machines
Saws, Band
Saws, Circular
Saws, Power Hack
Scales, Beam Balance
Screens, Projection, Portable
Scrubbing Machines
Sealers, Envelope
Seats
Sectional Bookcases
Settees
Sewing Machines
Shakers, Laboratory
Shapers, Bench and Floor
Shears, Poweroperated
Shears, Power-operated
Shorthand Writing Machines
Slicers, Bread, Mechanical
Socket Wrench Sets
Soil Penetrometers
Soil Test Molds
Sound Recorders
Spark Plug Cleaning Machines
Spectroscopes
Sphygmomanometers
Spirometers
Sprayers, Power
Spreaders, Manure
Spreaders, Tire
Stacks, Tire
Stacks, Book
Stadia Rods
Stadiometers
Stamping Machines, Power
Standards, Jump
Stands, Chart
Stands, Engine Repair
Stands, Umbrella
Staplers, Foot or Power Operated
Statuary
Stereoscopes
Sterilizers
Stitchers
Stones, Printers
Stools
Stoves
Striking Bag Outfits
Supply Cases

LIST OF EQUIPMENT (Continued)

T

Tables
Tabulating Machines
Tanks, Bulk Storage, not Integral Parts of Buildings or Building Services
Television Sets
Tennis Court Nets, Steel
Tents, Wall
Theodolites and Tripods
Thermographs
Toasters, Electric
Tool Sets, Hand
Tractors
Transmissions, not Integral Parts of Larger Units
Trimmers, Hendge, Power
Tripods, Camera
Trucks, Hand
Trucks, Motor
Tunnels, Models, Wind
Typecases
Typecasting Machines
Typewriter Desks
Typewriters

U

Umbrella Stands
Urns, Coffee

V

Vacuum Cleaners
Vacuum Type Voltmeters
Vending Machines
Vibrographs
Vises, Bench
Voltmeters

W

Wagons
Washers and Dryers, Photographic
Washing Machines
Watchmen's Timeclocks
Water Coolers
Water Meters, Laboratory Type
Watt Meters, Laboratory Type
Wave Meters and Wave Analyzers
Waxing Machines
Weaving Machines
Weighing Scales, Beam
Welding Apparatus
Wheel Straightening Apparatus
Wheelbarrows
Wheels, Pottery
Workbenches
Worktables
Wrenches, in Sets

X

X-ray Machines

Y

Yard Benches

APPENDIX B

GLOSSARY

A

Abatement
A complete or partial cancellation of a levy.

Account
A descriptive heading under which are recorded financial transactions that are similar in terms of a given frame of reference, such as purpose, object, or source.

Accountability
The capability and the responsibility to account for the expenditure of money and the commitment of other resources in terms of the results achieved. This involves both the stewardship of money and other resources and the evaluation of achievement in relation to specified goals.

Accounting
The procedure of maintaining systematic records of happenings, occurrences, and events relating to persons, objects, or money and summarizing, analyzing, and interpreting the results of such records.

Accounting Clerk
A staff member assigned to perform the activities of designing and maintaining financial, staff, pupil, program, or property records; summarizing, analyzing, or verifying such records; or controlling and certifying expenditures and receipts. The staff handbook, when revised, will reflect this information.

Accounting Ledgers
See Ledger.

Accounting Period
A period at the end of which and for which financial statements are prepared; for example, July 1 to June 30.

Accounting System
The total mechanism of records and procedures of recording, retrieving, and reporting information on the financial position and operations of a governmental unit or any classifying of its funds, balanced account groups, and organizational components.

Accounts Receivable
Amounts owing an open account from private persons, firms, or corporations for goods and services furnished by a school system (but not including amounts due from other funds or from other governmental units). Although taxes receivable are covered by this term, they should be recorded and reported separately in the Taxes Receivable account.

Accrual Basis

The basis of accounting under which revenues are recorded when earned or when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. See also Current Expense, Estimated Revenue, and Expenditures.

Accrue

To record revenues when earned or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds. See also Accrual Basis, Accrued Expenses, Accrued Liabilities, and Accrued Revenue.

Accrued Expenses

Expenses which have been incurred and have not been paid as of a given date. See also Accrual Basis and Accrue.

Accrued Interest

Interest accumulated between interest dates but not yet due.

Accrued Liabilities

Amounts owed but not yet due; for example, accrued interest on bonds or notes. See also Accrued Expenses.

Accrued Revenue

Levies made or other revenue earned and not collected regardless of whether due or not.

Achievement Level

An established range or accomplishment or proficiency of performance in a given skill of body of knowledge.

Activity

A major group of related tasks. The largest unit of work into which a function or sub-function may be divided.

Activity Assignment

A classification of activities performed by a staff member which indicates what a staff member does.

Administration

Those activities which have as their purpose the general regulation, direction, and control of the affairs of the school system that are systemwide and not confined to one school, subject, or narrow phase of school activity. (NOTE: This definition is a modification of that in Handbook I, The Common Core of State Educational Information.)

Administrative Action

Any action which results in the regulation, direction, or control of the affairs of the organizational unit.

Administrative Assistant

An assignment to a staff member to perform professional activities assisting an administrative officer in developing program plans and performing other management activities of the school system.

Administrative Unit, Intermediate

A unit smaller than the State which exists primarily to provide consultative, advisory, or statistical services to local basic administrative units, or to exercise certain regulatory and inspectoral functions over local basic administrative units. An intermediate unit may operate schools and contract for school services, but it does not exist primarily to render such services. Such units may or may not have taxing and bonding authority. Where there is a supervisory union board, the union is included as an intermediate unit.

Administrative Unit, Local Basic

An administrative unit at the local level which exists primarily to operate schools or to contract for school services. Normally, taxes can be levied against such units for school purposes. These units may or may not be coterminous with county, city, or town boundaries. (This term is used synonymously with the term "school system.")

Admissions

Money received from patrons for a school-sponsored activity such as a dance or a football game. Admissions may be recorded in separate accounts according to the type of activity.

Adult Basic Education

Consists of learning experiences concerned with the fundamental tools of learning for adults. These are adults who have never attended school or have interrupted formal schooling and need this knowledge and these skills to raise their level of education for self-confidence, self-determination, for preparation for an occupation, and for functioning more responsibly as citizens in a democracy.

Adult/Continuing Education

Consists of learning experiences designed to develop knowledge and skills to meet immediate and long-range educational objectives for adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to foster the development of fundamental tools of learning to prepare for a post-secondary career, to prepare for post-secondary education programs, to upgrade occupational competencies, to prepare for a new or different career, to develop skills and appreciations for special interests, or enrich the aesthetic qualities of life.

Adult/Continuing Education Tuition

Money received as tuition for pupils attending adult continuing education classes. Separate accounts may be maintained for tuition received for residents and for tuition received for nonresidents.

Ad Valorem Taxes Levied By Another Government Unit

Taxes levied for school purposes by a government unit other than the school system.

Ad Valorem Taxes Levied By School System

Taxes levied by a school system on the assessed valuation of real and personal property located within the school system which, within legal limits, is the final authority in determining the amount to be raised for school purposes. Separate accounts may be maintained for real property and for personal property.

Advance from "A" Fund

A liability account used to record a debit owed by one fund to another fund in the same governmental unit. It is recommended that separate accounts be maintained for each interfund receivable loan.

Advance to "A" Fund

An asset account used to record a loan by one fund to another fund in the same governmental unit. It is recommended that separate accounts be maintained for each interfund receivable loan.

Advertising

Expenditures for advertising in professional periodicals and newspapers for such purposes as personnel recruitment, bond and used equipment sales, and objects wanted. Costs for professional fees for advertising or public relation services are not recorded here but are charged to professional services.

Agency Fund

See Trust and Agency Fund.

Agent

One who represents, acts for, and accounts to another. The powers of a general agent are broad. He initiates transactions in the name of his principal and carries on operations within a large discretionary area. His functions often resemble those of a general manager. A special agent, on the other hand, is restricted to the performance of a single act or the conduct of a single transaction, such as an agent of record in insurance.

Allocations

To divide an appropriation into amounts for certain periods or for specific purposes.

Allotment

The amount allotted for a certain period or purpose.

Allotment Ledger

A subsidiary ledger which contains an account for each allotment showing the amount allotted, expenditures, encumbrances, the net balance, and other related information. See also Appropriation Ledger.

Alternatives

Possible objectives and/or means of achieving objectives. Alternatives are evaluated in terms of costs as related to outputs. Additional consideration includes the time required for implementing each alternative and the uncertainties inherent in selecting any one alternative.

Amortization of Debt

Gradual payment of an amount owed according to a specified schedule of times and amounts.

Amount to Be Provided for Payment of Bonds

An account in the General Long-Term Debt Group of Accounts which represents the amount to be provided from taxes or other general revenue to retire outstanding general obligation term bonds.

Apportionment

See Allotment.

Appraisal

The act of making an estimate of value, particularly of the value of property, by systematic procedures that include physical examination, pricing, and often engineering estimates. Also, the value established by estimating.

Appraised Value

The value established by appraisal. See also Appraisal.

Appropriation

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

Appropriation, School

Money received out of funds set aside periodically by the appropriating body.

Appropriation Balance

See Unencumbered Balance of Appropriation or Allotment, and Unexpended Balance of Appropriation or Allotment.

Appropriation Expenditure

An expenditure chargeable to an appropriation.

Appropriation Ledger

A ledger containing an account with each appropriation. Each account usually shows the amount originally appropriated, transfers to or from the appropriation, amount charged against the appropriation, the encumbrances, the net balance, and other related information. If allotments are made and a separate ledger is maintained for them, each account usually shows the amount appropriated, transfers to or from the appropriation, the amount allotted, and the unallotted balance. See also Allotment Ledger.

Appropriations

The account records authorizations granted by the legislative body to make expenditures and to incur a balance sheet prepared during the fiscal period. At the end of the fiscal period, the Appropriations account is closed out and does not appear in the balance sheet prepared at the close of the fiscal period.

Appropriations Received from Local Governmental Units Other Than School System

Money received from the appropriations of another local governmental unit.

Approved Voucher

A voucher which has been examined and approved for payment.

Architect or Engineer

A staff member assigned full or part-time to perform professional activities such as designing and preparing plans and specifications for the construction, remodeling, or repair of buildings and facilities and overseeing construction to insure compliance with plans and specifications.

Area of Responsibility

A subdivision of a Service Area consisting of activities which, regardless of their nature, have a common purpose directly related to the operational objective of the Service Area.

Assessment

The process of determining the current status of the educational system; usually involved periodic reporting to the public and/or appropriate policymakers.

Assessment, Special

A compulsory levy made by a local government against certain properties to defray part or all of the cost of a specific improvement or service which is presumed to be of general benefit to the public and of special benefit to the owners of such properties.

Assets

The entire property owned by a school system. See also Fixed Assets.

Assistant Director or Manager

An assignment to a staff member to perform the professional activities of assisting in directing and managing an operation of the school system/school for which policy and program plans have been broadly established.

Attendance

Pertains to promoting and improving school attendance of pupils. It includes early identification of patterns of nonattendance, promoting positive pupil and parent attitudes toward attendance, analysis of causes of nonattendance, and enforcement of compulsory attendance laws.

Attendance, Total Days

See Total Days Attendance.

Attendance Clerk

An assignment to a staff member to perform activities which promote better attendance, such as, analyzing causes of nonattendance, identifying patterns of nonattendance and providing incentives for good attendance. Visiting teachers may or may not be included under this term. See also Visiting Teacher.

Attorney

An assignment to a staff member qualified to practice law to perform the activities of an attorney for the school system.

Audiovisual Aids

Optical, electronic, and other devices--and related supplies--which are designed to enhance learning through the combined senses of hearing and sight, e.g., sound, motion pictures, printed materials, and television. Frequently, two or more of these components are combined into electronic distribution systems, some of which incorporate remote or dial access capabilties. See also Educational Media.

Audit

The examination of records and documents and the securing of other evidence for one or more of the following purposes: (a) determining the propriety of proposed or completed transactions, (b) ascertaining whether all transactions have been recorded, (c) determining whether transactions are accurately recorded in the accounts and in the statements drawn from the accounts.

Average Daily Attendance, ADA

In a given school year, the average daily attendance for a given school is the total days attendance of the school divided by the number of days school was actually in session. Only days on which the pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session. The average daily attendance for groups of schools having varying lengths of terms is the sum of the average daily attendances obtained for the individual schools. See also Total Days Attendance, Day in Session, and Day of Attendance.

B

Balance Sheet

A summarized statement, as of a given date, of the financial condition of a school system (or a fund) showing assets, liabilities, and fund balance.

Basic Education

The education of the most general utility and need for maintenance and improvement of society based upon the values of a specific group. (Currently used in the Oregon Legislature to define educational priorities.)

Board Clerk

Statutorily designated officer on behalf of the Board of Education.

Board of Education

Consists of the activities of the elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This Service Area relates to a general term and covers State boards, intermediate administrative unit boards, and local basic administrative unit boards.

Bond

A written promise, generally under seal, to pay for a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality. See also Refunding Bonds, Serial Bonds, Surety Bond.

Bond Attorney

The attorney who approves the legality of a bond issue.

Bond Discount

The excess of the face value of a bond over the price for which it is acquired or sold. The price does not include accrued interest at the date of acquisition or sale.

Bond Premium

The excess of the price at which a bond is acquired or sold, over its face value. The price does not include accrued interest at the date of acquisition or sale.

Bonded Debt

The part of the school system debt which is covered by outstanding bonds of the system.

Bond Proceeds Receivable

An account used to designate the amount receivable upon sale of bonds.

Bonds Authorized-Unissued

Bonds which the school system can issue without further proceedings other than to direct their sale. The account is included among the resources of the Capital Projects Fund Offset by a credit to Appropriations. When the bonds are sold, the account would be credited and Cash debited. An alternative approach is not to show the Bonds Authorized-Unissued account in the balance sheet but merely to call attention to the amount of bonds that have been authorized and not issued in a footnote to the appropriate balance sheet. In this case, the journal entry at the time bonds are sold would be a debit to Cash for the proceeds and a credit to the revenue account, Sales of Bonds.

Bonds Payable

The face value of bonds issued and outstanding.

Bookstore Sales

Revenues of sales resulting from the operation of a bookstore. Bookstore sales can be part of the distributive education courses offered, pupil organization sponsored or a school system enterprise. Sales may be recorded in separate accounts according to the type of product sold.

Budget

A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part consists of schedules supporting the summary. These schedules show in detail the proposed year's expenditures and means of financing them together with information as to past year's actual revenues and expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

Budget Analyst

An assignment to a staff member consisting principally of activities relating to budget formulation, operation, and analysis.

Budgetary Accounts

Those accounts necessary to reflect budget operations and conditions such as estimated revenues, appropriations, and encumbrances, as distinguished from proprietary accounts. See also Proprietary Accounts.

Budgetary Control

The control or management of the business affairs of the school system in accordance with an approved budget with a view toward keeping expenditures within the authorized amounts.

Budget Document

The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of two major parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to past year's actual revenues, expenditures, and other data used in making the estimates. See Local Budget Law.

Budgeting

Continuous activity comprised of planning, formulation of a budget document, interpretation, presentation to the approving authority, formal adoption, fiscal administration, and appraisal.

Bus Replacement Fund

See Fund Bus Replacement.

Capital Outlay

Amounts paid for the acquisition of fixed assets or additions to fixed assets which are presumed to have benefits for more than one year. Amounts expended for land or existing buildings, improvements, or grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial, additional and replacement of equipment. It includes initial installation or extension of service systems and other built-in equipment, as well as building additions.

Capital Project Fund

Used to account for all resources used for acquisition of capital facilities including real property. (Serial Levy)

Care and Upkeep of Buildings

Pertains to cleaning the buildings of school plants or supporting service facilities; operating such equipment as heating and ventilating systems; keeping the school plant safe for occupancy and use; and keeping the buildings and built-in equipment of the school system at their original condition of completeness and efficiency.

Care and Upkeep of Grounds

Pertains to maintaining the grounds and the equipment on the grounds (other than buildings) owned or used by the school or school system in a state of good condition and repair.

Care and Upkeep of Equipment

Pertains to maintaining equipment owned or used by the school or school system. It includes such activities as servicing and repairing furniture, machines, and other equipment that is not built-in.

Cash

Currency, checks, postal and express money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash; and bank deposits. Any restriction or limitations as to its availability should be indicated.

Cash Basis

The basis of accounting under which revenues are recorded only when actually received, and only cash disbursements are recorded as expenditures.

Cash Change Fund

A sum of money set aside for the purpose of providing cash register change.

Cash Discounts

An allowance received or given if payment is completed within a stated period. The term is not to be confused with "trade discount."

Cash With Fiscal Agent

Deposits with fiscal agents, such as commercial banks, for the payment of matured bonds and interest.

Categorical Aid

Educational support funds provided from a higher governmental level and specifically limited to (earmarked for) a given purpose, e.g., special education, transportation, or vocational education.

Central Administrative Office

A building used primarily for housing personnel and equipment engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the school system that are systemwide and not confined to one school, subject, or narrow phase of school activity.

Chart of Accounts

A list of accounts systematically arranged, applicable to a specific concern, giving account names and numbers, if any. A chart of accounts, accompanied by descriptions of their use and of the general operation of the books of account, becomes a classification or manual of accounts: a leading feature of a system of accounts.

Check

A bill of exchange drawn on a bank payable on demand; a written order on a bank to pay on demand a specified sum of money to a named person, to his order, or to bearer out of money on deposit to the credit of the maker. A check differs from a warrant in that the latter is not necessarily payable on demand and may not be negotiable; and it differs from a voucher in that the latter is not an order to pay. A voucher-check combines the distinguishing marks of a voucher and a check; it shows the propriety of a payment and is an order to pay.

Chief Executive

An individual assigned to perform the head executive management activities of a school system. (See Superintendent)

Civic Activities

Pertains to providing services in connection with such school related activities as parent-teacher association meetings, and such nonschool related civic activities as public forums, lectures, and civil defense planning.

Classification, Function

As applied to expenditures, this term has reference to a group of services aimed at accomplishing a certain purpose or end.

Classification, Object

As applied to expenditures, this term has reference to an article or service purchased.

Clearing Accounts

Accounts used to accumulate total receipts or expenditures either for later distribution among the accounts to which such receipts or expenditures are properly allocable, or for recording the net differences under the proper account. See also Revolving Fund, Prepaid Expenses, and Petty Cash.

Clerk

A staff member assigned to perform clerical and kindred services consisting of such activities as preparing, transferring, transcribing, systematizing, or preserving written communications and records, or operating such mechanical equipment as bookkeeping machines, keypunch machines, duplicating machines, and tabulating machines. See Personnel, Clerical.

Cocurricular Activities

Cocurricular activities (experiences) are comprised of the group of school-sponsored activities, under the guidance or supervision of qualified adults, designed to provide opportunities for pupils to participate in such experiences on an individual basis, in small groups, or in large groups--at school events, public events or a combination of these--for purposes such as motivation, enjoyment, and improvement of skills. In practice, participation usually is not required and credit usually is not given. When participation is required or credit is given, the activity generally is considered to be a course.

Code, Coding

A system of numbering, or otherwise designating, accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals quickly certain required information.

Communication

Expenditure for telephone and telegraph services as well as postage machine rental and postage. Costs for communications are differentiated from cost for public utility services even though telephone service may be provided by a public utility.

Community College (Junior College, Technical Institute, Etc.)

A public school usually beginning with grade 13 which offers at least one but less than four years of work, academic, vocational or high school completion, and does not grant the baccalaureate degree. See also Adult/Continuing Education.

Community Recreation

Pertains to providing recreation programs for the community as a whole, or for some segment of the community. It includes such staff activities as organizing and supervising playgrounds, swimming pools, and other recreation programs for the community.

Community Relations

Pertains to conducting community relations activities. It includes maintaining liaison with local civic groups, serving as the central point for all requests for public speaking engagements, responses to public inquiry, arranging for tours of, and visitations to, the school system.

Community Services

Community Services is comprised of those activities that are not directly relatable to providing education for pupils in a public school. Specifically, it is an additional responsibility delegated to the school beyond its primary function of providing education. It also consists of those services, other than public school and adult education functions, provided by the school or school system for purposes relating to the community as a whole or some segment of the community. These include such services as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.

Comparability

The characteristic of commonality among or between selected elements measured in terms of identical constants. The accuracy of the measurement of the degree of comparability is usually dependent on the number of constants applied.

Compensation for Loss of Assets

Compensation or insurance recoveries for loss of school property. Gross expenditures from the proceeds should be charged to the property expenditure account. Separate accounts may be maintained for buildings, contents, and other.

Computer Assisted Instruction

Consists of those activities concerned with planning, programming, writing, and presenting educational programs or segments of programs which have been especially programmed for a computer to be used as the principal medium of instruction.

Constraints

Conditions which exist within and outside of a system which limit the range, level, or method of operations.

Consultant

A person who gives professional or technical advice and assistance. A consultant may perform his services under contract (purchased services) or he may be an employee on the payroll of a State agency.

Contingent Fund

Assets or other resources set aside to provide for unforeseen expenditures, or for anticipated expenditures of uncertain amount.

Contingent Liabilities

Items which may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending lawsuits, judgments under appeal, and unsettled disputed claims.

Contracted Services

Services rendered by personnel who are not on the payroll of the school system including all related expense covered by the contract.

Contracts Payable

Amounts due on contracts for assets, goods, and services received by a school system.

Construction Contracts Payable

Amounts due by a school system on contracts for construction of buildings, structures, and other improvements.

Construction Contracts Payable--Retained Percentage

Liabilities on account of construction contracts for that portion of the work which has been completed but on which part of the liability has not been paid pending final inspection, or the lapse of a specified time period, or both. The unpaid amount is usually a stated percentage of the contract price.

Construction Work In Progress

The cost of construction work undertaken but not yet completed.

Continuing Education

See Adult/Continuing Education.

Contributions and Donations from Private Sources

Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contractor is expected. Separate accounts may be maintained for revenue unrestricted as to use, and revenue which is restricted as to use.

Controlling Account

An account usually kept in the general ledger in which the postings to a number of identical, similar, or related accounts are summarized so that the balance in the controlling account equals the sum of the balances of the detailed accounts. The controlling account serves as a check on the accuracy of the detailed account postings and summarizes the expenditures in relation to the budget estimates.

Cooking or Serving Worker

An assignment to a staff member to perform the activities of preparing or serving food.

Cost

The amount of money or money's worth given for property or services. Costs may be incurred even before money is paid, that is, as soon as a liability is incurred. Ultimately, however, money or money's worth must be given in exchange. Again, the cost of some property or service may in turn become a part of the cost of another property or service. For example, the cost of part or all of the materials purchased at a certain time will be reflected in the cost of articles made from such materials or in the cost of those services in the rendering of which the materials were used.

Cost Accounting

That method of accounting which provides for the assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

Cost-Benefit Analysis

A process which provides the means for comparing the resources to be allocated to a specific program with the results likely to be obtained from it; or, a process which provides the means for comparing the results likely to be obtained from the allocation of certain resources toward the achievement of alternative or competing objectives.

Cost Center

The smallest segment of a program that is separately recognized in the agency's records, accounts, and reports. Program-oriented budgeting, accounting, and reporting aspects of an information system are usually built upon the identification and use of a set of cost centers.

Cost-Effectiveness Analysis

A process designed to measure the extent to which resources allocated to a specific objective under each of several alternatives actually contribute to accomplishing that objective, so that different ways of gaining the objective may be compared.

Cost Ledger

A subsidiary record wherein each project, job, production center, process, operation, product, or service is given a separate account under which all items of its cost are posted in the required detail.

Cost Per Pupil

See Current Expenditures Per Pupil.

Cost Unit

The unit or product or service whose cost is computed.

Counselor

An assignment to a staff member to perform the professional activities of assisting pupils or other persons in making plans and choices in relation to education, vocation, or personal development.

Criteria

Statements of preferred outcomes that are used to test the relative degrees of desirability among alternatives; standards by which a course of action is evaluated. Statements of criteria include time, conditions, and specific results expected.

Crosswalk

The expression of the relationship between the program structure and the appropriation/budget structure. It may be viewed as a table with the rows of the table listing the program categories and the columns showing the appropriations and the budget activities.

Current

As used in the handbook, the term has reference to the fiscal year in progress.

Current Assets

Those assets which are available or can be made readily available to meet the cost of operations or to pay current liabilities. Some examples are cash, temporary investments, and receivables which will be collected within a year from the balance sheet date.

Current Expenditures

See Current Expense.

Current Expenditures Per Pupil

Current expenditures for a given period of time divided by a pupil unit of measure.

Current Expense

Any expenditure except for capital outlay and debt service. If any accounts are kept on the accrual basis, current expense includes total charges incurred, whether paid or unpaid. If accounts are kept on a cash basis, it includes only actual disbursement.

Current Expense, Total

The total of all expenditures made during a given period of time except for capital outlay and debt service.

Current Funds

Money received during the current fiscal year from revenue receipts which can be used to pay obligations currently due, and surpluses reappropriated for the current fiscal year.

Current Liabilities

Liabilities which are payable within a relatively short period of time, usually no longer than a year.

Current Year's Tax Levy

Taxes levied for the current fiscal period.

Custodian

An assignment to a staff member to perform school plant housekeeping and servicing activities consisting of such services as cleaning; operating heating, ventilating, and air-conditioning systems; caring for school property; and servicing building equipment.

Custody and Care of Children

Pertains to providing custodial care of children in residential day schools, or child care centers which are not part of, or directly related to, the instructional program, and where the attendance of the children is not included in the attendance figures for the school system.

D

Data

Any facts, figures, letters, words, charts, or symbols that represent an idea, condition, situation.

Data Bank

A comprehensive collection of data, usually in machine-usable form (such as punch cards, tapes, and discs), which can be used for such purposes as drawing subsamples for special studies, checking hypotheses not formulated or tested previously, facilitating historical studies, and deriving summations and correlations. Typically, an educational data bank is comprised of component files relating to specific areas of information such as pupils, staff, property, finance, instructional programs, and the community.

Data Processing

Consists of conducting and managing data processing services for the school system. It may include such activities as collecting and organizing data, converting data to machine-usable form, and preparing financial, property, pupil, personnel, program, community and statistical reports with automatic data processing equipment.

Day In Session

A day on which the school is open and the pupils are under the guidance and direction of teachers in the teaching process. On some days the school plant itself may be closed and the student body as a whole engaged in school activities outside the school plant under the guidance and direction of teachers. Such days should be considered as days in session. Days on which school is closed for such reasons as holidays, teachers' institutes, and inclement weather should not be considered as days in session.

Day of Attendance

A day of attendance is one in which a pupil is present for the full day under the guidance and direction of a teacher while school is in session. When a student is present for only part of the day, it should be considered as a partial day of attendance in the same proportion that his time present at school bears to the total length of the school day. If overcrowded conditions make it necessary to hold two separate sessions with a different group of pupils in each session, a pupil attending for all of either session should be considered as having attended for the full day. An excused absence during examination periods or because of sickness or for any other reason should not be counted as a day of attendance. See also Day In Session.

Debt Service

Expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest of current loans. (Note: This definition is a modification of that in Handbook I, The Common Core of State Educational Information.)

Debt Service Fund

Used to finance and account for payment of interest and principal on all general obligation debt.

Deferred Charges

Expenditures which are not chargeable to the fiscal period in which made but are carried on the asset side of the balance sheet pending amortization or other disposition. Deferred charges differ from prepaid expenses in that they usually extend over a long period of time and may or may not be regularly recurring costs of operation. See also Prepaid Expenses.

Deficit

The excess of the obligations of a fund over the fund's resources.

Delinquent Taxes

Taxes remaining unpaid on and after the date on which they become delinquent by statute.

Dental Hygienist

An assignment to a staff member who is a qualified dental hygienist to perform technical dental hygiene activities for the school system.

Dentist

An assignment to a staff member who is a qualified dentist to perform professional dentistry activities for the school system.

Deposits Payable

Liability for deposits received as a prerequisite to providing or receiving services and/or goods.

Depreciation

Loss in value or service life of fixed assets because of wear and tear through use, elapse of time, inadequacy, or obsolescence.

Development

A process of systematically experimenting with new approaches to instructional or management programs to insure gradual and continuous expansion and/or improvement.

Direct Costs

Those elements of cost which can be easily, obviously, and conveniently identified with specific activities or programs, as distinguished from those costs incurred for several different activities or programs and whose elements are not readily identifiable with specific activities. See also Indirect Costs.

Direct Services

Activities identifiable with a specific program. These are direct services for a particular program. Those activities concerned with teaching learners are considered to be direct services for instruction.

Director or Manager

A staff member assigned to perform the activities of directing and managing an operation of the school system/school for which policy and program plans have been broadly established.

Disbursements

Payments in Cash. See also Cash.

Distributive Education

Distributive Education includes various combinations of subject matter and learning experiences related to the performance of activities that direct the flow of goods and services, including their appropriate utilization, from the producer to the consumer or user.

Double Entry

A system of bookkeeping which requires for every entry made to the debit side of an account or accounts an entry for the corresponding amount or amounts to the credit side of another account or accounts.

Due From "A" Fund

An asset account used to indicate amounts owed to a particular fund by another fund in the same school system for goods sold or services rendered. It is recommended that separate accounts be maintained for each interfund receivable.

Due From "A" Government

Amounts due to the reporting governmental unit from another governmental unit. These amounts may represent grants-in-aid, shared taxes, taxes collected for the reporting unit by another unit, loans, and charges for services rendered by the reporting unit for another government. It is recommended that separate accounts be maintained for each interfund receivable.

Due to Fiscal Agent

Amounts due to fiscal agents, such as commercial banks, for servicing a school system's maturing indebtedness.

Due to "A" Fund

A liability account used to indicate amounts owed by a particular fund to another fund in the same school system for goods and services rendered. It is recommended that separate accounts be maintained for each interfund receivable.

Due to "A" Government

Amounts owed by the reporting school system to the named governmental unit system. It is recommended that separate accounts be maintained for each interfund receivable.

Dues and Fees

Expenditures for dues and fees. This includes dues in professional organizations as determined by local education agency policy and procedures. Fee paid to paying agents are also recorded here.

E

Earned Interest

Interest collected or due.

Educational TV

Pertains to providing educational television programs as a part of the instructional program of the school or school system. It includes writing, programming, and directing educational television programs.

Educational Media

Any devices, content materials, methods, or experiences used for teaching and learning purposes. These include printed and nonprinted sensory materials. See also Audiovisual Aids.

Educational Outcome

A statement of desired learning or behavior change resulting from schooling.

Educational Resources Management System (ERMS)

The title of the conceptual design which describes the application of the planning-programming-budgeting-evaluating system concept to education.

Effectiveness

The degree to which a given set of activities achieves the stated goals and objectives of a program.

Efficiency

A measurement of effort, expense, or waste, which was incurred in the production of desired outcomes.

Elections

Pertains to services rendered in connection with any school system election, including elections of officers, bond elections (regardless of whether or not the bond issues pass), and budget and appropriation elections.

Elementary

Used for instructional organization providing instruction for pupils through grade 8. (Kindergarten or preprimary is included only if it is an integral part of the established school.)

Elementary School

See School, Elementary.

Employee Benefits

Amounts paid by the school system in behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are, in a sense, overhead payments. They are fringe benefit payments, and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits. Examples are: (a) Group Health or Life Insurance, (b) Contributions to Employee Retirement, (c) Social Security, (d) Workmen's Compensation, and (e) payments made to personnel on sabbatical leave.

Encumbrances

Obligations in the form of purchase orders, contracts, salaries, or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. Encumbrances are liquidated when the obligation is paid or when the actual liability is set up.

Endowment Fund

See Fund, Endowment.

Entry

The record of a financial transaction in its appropriate book of accounts. Also the act of recording a transaction in the books of accounts.

Equipment

Any instrument, machine, apparatus, or set of articles which (a) retains its original shape and appearance with use and (b) is nonexpendable; i.e., if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it than to replace it with an entirely new unit.

Equity

Equity is the mathematical excess of assets over liabilities. Generally this excess is called Fund Balance.

Estimated Revenue

If the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period; if the accounts are kept on a cash basis, the term designates the amount of revenues estimated to be collected during a given period.

Estimated Uncollectible Taxes

A provision of tax revenues for that portion of taxes receivable which it is estimated will not be collected in the current year. The account is shown on the balance sheet as a deduction from the Taxes Receivable account in order to arrive at the net taxes receivable.

Evaluation

Evaluation is the process of securing and processing information about the extent that plans have been followed, objectives met and goals reached for an identified endeavor.

Expenditures

Amounts paid or liabilities incurred for all purposes. Accounts kept on an accrual basis will include all charges whether paid or not. Accounts kept on a cash basis will include only actual cash disbursements.

F

Face Value

As applied to securities, this term designates the amount of the liability stated in the security document.

Facility

Refers to a physical place or operational unit, most generally being a building designation or number. This is a particular location of an activity or group of activities operated by a school system. Individual schools, transportation, or food services are units of specialized activities and are located at an address.

Fact

An event, feat, or a piece of information presented as having objective reality.

Federal Revenue

Revenue provided by the Federal Government. Expenditures made with this revenue should be identifiable as Federally-supported expenditures.

Federal Aid for Education

Any grant made by the Federal Government for the support of education. See also Grant, Public.

Fidelity Bond

A bond guaranteeing the school system against losses resulting from the actions of the clerk, employees, or other persons of the system. See also Surety Bond.

Fidelity Bond Premiums

Expenditures for any bonds guaranteeing the school system against losses resulting from the actions of the clerk, employees, or other persons of the system. Also recorded here are any expenditures (not judgments) made in lieu of fidelity bonds.

Financial Accounting

The recording and reporting of activities and events affecting the money of an administrative unit and its program. Specifically, it is concerned (1) with determining what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used, (2) with recording, classifying, and summarizing activities or events, (3) with analyzing and interpreting recorded data, and (4) with preparing and initialing reports and statements which reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

Fiscal Period

Any period at the end of which a school system determines its financial condition and the results of its operations and closes its books. It is usually a year, though not necessarily a calendar year. The most common fiscal period for schcol systems is July 1 through June 30.

Fiscal Services

Consists of activities involved with managing and conducting the fiscal operations of the school system. The Service Area includes budgeting, receiving and disbursing, financial accounting, payroll, internal auditing, and purchasing.

Fixed Assets

Land, buildings, machinery, furniture, and other equipment which the school system intends to hold or continue in use over a long period of time. "Fixed" denotes probability or intent to continue use or possession, and does not indicate immobility of an asset.

Fixed Assets Group of Accounts

This self-balancing group of accounts is used to account for fixed assets owned by the school system. Fixed assets purchased under Lease-Purchase agreements are entered in this group after the last payment is made.

Fixed Charges

Such charges as: School board contributions to employee retirement, insurance and judgments, rental of land and buildings, and interest on current loans.

Floor Area

The sum of the areas at each floor level included within the principal outside faces of exterior walls, neglecting architectural setbacks or projections. This includes all stories or areas which have floor surfaces with clear standing head room (6'6" minimum) regardless of their use.

Food Delivery

Pertains to operating prepared food delivery vehicles within the school system.

Food Sales to Adults

Money received from adults for sale of food products and services. Regular meals or food products sold to staff can be segregated from special dinners and affairs for special purposes by maintaining separate accounts.

Food Sales to Pupils

Money received from pupils for sale of food products and services. Better financial control and analysis and reporting for Federal and State reimbursements can be obtained by maintaining separate accounts by Type of Sales, such as Type of lunch sales, milk program sales, and other sales.

Food Services

Consists of those activities involved with the management of food services program of the school or school system. This Service Area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities, and the delivery of food.

Food Services Fund

Used to record financial transactions related to food service operations.

Full-Time Equivalence

The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with "1" representing one full-time position. It may be expressed as a percentage or as a fraction. It is derived by dividing the amount of employed time required in the part-time position by the amount of employee time required in a corresponding full-time position. When expressed as a percentage, it should be to the nearest tenth.

Full-Time Personnel

See Personnel, Full-Time.

Function

A major group of related activities. The largest unit of work into which a system or subsystem may be divided.

Fund

An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities of an agency's operations.

Fund Account

An account necessary to set forth the financial operations and financial conditions of a fund.

Fund Balance

The excess of the assets of a fund over its liabilities; or if the fund has also other resources and obligations, the excess of resources over obligations. The term should not be used without a properly descriptive adjective unless its meaning is apparent from the context. See also Unappropriated Fund Balance.

Fund, Bus Replacement

A special authorization fund by the Board of Education for the purpose of accumulating monies to purchase pupil transportation vehicles.

Fund, Endowment

A fund from which the income may be expended, but whose principal must remain intact.

Fund, General

The fund used to finance the ordinary operations of the school system. It is available for any legally authorized purpose and consists of all school money not specifically designated for some particular purpose.

Fund, Revolving

A fund provided to carry out a cycle of operations. The amounts expended from the fund are restored from earnings from operations or by transfers from other funds so that it remains intact, either in the form of cash, receivables, inventory, or other assets. These funds are also known as reimbursable funds. (These funds are becoming known as intragovernmental service funds.)

Fund, Sinking

Money which has been set aside or invested for the definite purpose of meeting payments on debt at some future time. It is usually a fund set up for the purpose of accumulating money over a period of years in order to have money available for the redemption of long-term obligations at the date of maturity.

Fund, Special Revenue

Used to account for special programs. Uses and limitations are specified by the legal authority establishing the Fund and, generally, the resources of this Fund cannot be diverted to other uses.

G

Gain or Loss on Sale of Assets

Gains or losses realized from the sale of bonds or stocks (gains realized from sale of U.S. Treasury bills represent interest income). Losses represent the excess of the cost or other basis at date of sale over the sale proceeds.

General Administration

Consists of those activities involved in the overall general administrative responsibility for the entire school system.

General Fund

Used to account for all transactions which do not have to be accounted for in another fund. Used to account for all ordinary operations of a school system.

General Ledger

A book, file or other device in which accounts are kept to the degree of detail necessary, that summarizes the financial transactions of the school system. General ledger accounts may be kept for any group of items of receipts or expenditures which an administrative officer wishes to maintain a close check.

Gift or Private Grant

Money received from a philanthropic foundation, private individual, or private organization for which no repayment or special service to the contributor is expected.

Goal

A statement of desired outcome of educational, support, or management programs. A goal is timeless and is not concerned with a particular achievement within a specified time period.

Goal, System

A goal statement that reflects the expectations of the community regarding the learning that should result from school experience.

Goal, Educational Program

A general statement of what is to be learned as a result of participating in an educational program or broad area of instruction such as mathematics, English, etc.

Goal, Course

A specific statement of what is to be learned as a result of participating in an identified course (high school or departmental elementary school) or an identified area of instruction (nondepartmentalized or nongraded elementary school).

Goal, Support Program

An outcome of a program that exists in a school system to support the entire system or one or more of the system's components, usually stated in terms of a service to be performed. Examples of support programs are planning, evaluation, data processing, fiscal services, etc.

Grant, Public

A contribution, either money or material goods, made by one governmental unit to another unit and for which the contributing unit expects no repayment. Grants may be for specific or general purposes.

Grants-In-Aid

Grants-in-aid are contributions made by a governmental unit to a school system and are not related to specific revenue sources of the respective governmental unit, i.e., general, or if related to specific revenue sources of the governmental unit, are distributed on some flat grant or equalization basis. Grants-in-aid are made by intermediate governments. State governments and the Federal Government.

Gross Income

Revenues before deducting any expenses.

Guidance Personnel

See Personnel, Guidance.

H

Health Service

Pertains to physical and mental health services which are not direct instruction. It includes activities involved with providing the pupil with appropriate medical, dental, psychiatric, and nurse services.

Health Personnel

See Personnel, Health.

Home-School Counselors

See Visiting Teacher.

I

Imprest System

A system for handling disbursements whereby a fixed amount of money is set aside for a particular purpose. Disbursements are made from time to time as needed. At certain intervals, a report is rendered of the amount disbursed, and the cash is replenished for the amount of the disbursements ordinarily by check drawn on the fund or funds from which the items are payable. The total of cash plus unreplenished disbursements must always equal the fixed sum of cash set aside.

Improvements Other Than Buildings

A fixed asset account which reflects the acquisition value of permanent improvements, other than buildings, which add value to land. Examples of such improvements are fences, retaining walls, sidewalks, pavements, gutter, tunnels, and bridges. If the improvements are purchased or constructed, this account contains the purchase or contract price. If improvements are obtained by gift, it reflects the appraised value at time of acquisition.

Income Tax

Taxes measured by net income, that is, by gross income less certain deductions permitted by law. These taxes can be levied on individual, corporation or unincorporated businesses where the income is taxed distinctively from individual income. Separate accounts may be maintained for individual, corporation and unincorporated business income tax.

Indicator

An expression in quantifiable terms of a condition, variable, or behavior at a point in time, that can be used to determine progress toward a goal.

Indirect Costs

See Overhead, Indirect Expenses.

Indirect Expenses

Those elements of cost necessary in the provision of a service which are of such nature that they cannot be readily or accurately identified with the specific service. For example, the custodial staff may clean corridors in a school building which is used jointly by administrative, instructional, maintenance, and attendance personnel. In this case, a part of custodial salaries is an indirect expense of each service using the corridors. However, it is impossible to determine readily or accurately the amount of the salary to charge each of these services.

Indirect Services

Services for programs which cannot be identified with a specific program. All support services programs are indirect services of instruction programs.

Inservice Training

Pertains to the systematized activities directed by the school system, that contribute to the professional or occupational growth and competence of staff members during the time of their service to the school system.

Instruction

Instruction includes the activities dealing directly with the teaching of pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital, and other learning situations such as those involving cocurricular activities; it may also be provided through some other approved medium such as television, radio, telephone, and correspondence.

Instructional Media

Consists of those activities involved with providing resources to support Instruction--for either a school or a school system.

Instructional Organization

A school or other organizational arrangement which provides instruction of a given type or types.

Instructional Personnel

See Personnel, Instructional.

Insurance and Fidelity Bond Premiums

Expenditures for all type of insurance coverage such as property, liability, fidelity bond premiums. Insurance for group health, workmen's compensation, etc., are not charged here, but are recorded under Personal Services--Employee Benefits.

Interest

A fee charged a borrower for the use of money. See also Debt Service.

Interest and Receivables

Interest received on temporary or permanent investments in United States Treasury bills, notes, bonds, savings accounts, time certificates of deposit, notes, mortgages, or other interest-bearing obligations.

Interest Receivable on Investments

The amount of interest receivable on investments, exclusive of interest purchased. Interest purchased may be shown in a separate account.

Interfund Transfers

Money which is taken from one fund under the control of the board of education and added to another fund under the board's control. Interfund transfers are not receipts or expenditures of the school system.

Intermediate Sources of Revenue

An intermediate administrative unit or a political subdivision between school systems and the State that collects revenue and distributes it to school systems in amounts different from those which were collected within such systems.

Internal Auditing

Pertains to activities involved with internal audit. It includes evaluating the adequacy of the internal control system; verifying and safeguarding assets; reviewing the reliability of the accounting and reporting systems; and ascertaining compliance with established policies and procedures.

Internal Control

A plan of organization under which employees' duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures. Under such a system, the employees' work is subdivided so that no one employee performs a complete cycle of operations. For instance, an employee handling cash would not post the accounts receivable records. Again, under such a system, the procedures to be followed are definitely laid down, and such procedures call for proper authorizations by designated officials for all actions to be taken.

Internal Information

Information prepared for and distributed to learners and/or staff of a local school system. It consists of such activities as news-gathering, writing, editing, photography, and newspaper reproduction, transmitting vocally in person or by way of electronic equipment.

Intragovernmental Service Fund

A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments and agencies within a single governmental unit. Amounts expended by the fund are restored thereto either from operating earnings or by transfers from other funds so that the original fund capital is kept intact. See also Working Capital Fund.

Inventory

A detailed list or record showing quantities, descriptions, values, and frequently, units of measure and unit prices of property on hand at a given time. Also, the cost of supplies and equipment on hand not yet distributed to requisitioning units.

Inventory of Stores for Resale

The value of goods held by a school system for resale rather than for use in its own operations.

Investment in General Fixed Assets

An account in the General Fixed Assets Group of Accounts which represents the school system's equity in general fixed assets. The balance of this account is subdivided according to the source of funds which financed the asset acquisition, such as General Fund Revenues, Special Revenue Fund Revenues, Gifts.

Investments

Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The account does not include fixed assets used in school system operations.

Invoice

An itemized statement of merchandise shipped or sent to a purchaser, consignee, etc., with the quantity, value or prices, and charges annexed.

J

Journal

Any form in which the financial transactions of the school system are formally recorded for the first time, such as the cash receipts book, check register, and journal voucher.

Journal Entry

See Entry.

Journal Voucher

A paper or form on which the financial transactions of the school system are authorized and from which any or all transactions may be entered in the books. By means of the journal voucher, the budget may be put into operation and expenditures made to meet authorized obligations. Journal vouchers are also used to set up revolving funds and petty cash funds, and for authorizing all entries in the bookkeeping system for which no other authorizations, such as deposit slips, invoices, etc., are available. A form of journal voucher is a memorandum in the school board minutes.

Judgment

An amount to be collected by the school system as the result of a court decision.

Judgments Against the School System

Expenditures from current funds for all judgments (except as indicated) against the school system that are not covered by liability insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the school system resulting from failure to pay bills or debt service, are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due.

Judgments Payable

Amounts due to be paid by a school system as the result of court decisions, including condemnation awards in payment for private property taken for public use.

Junior College

See Community College.

Junior High School

See School, Junior High.

Junior-Senior High School

See School, Junior-Senior High.

K

Kindergarten

A group or class that is organized to provide educational experiences for children for the year immediately preceding the first grade and conducted during the regular school year.

L

Laborer

An assignment to a staff member to perform manual labor not classified in another assignment activity classification.

Land Acquisition and Improvement

A fixed asset account which reflects the acquisition value of land owned by a school system. If land is purchased, this account includes the purchase price and costs such as legal fees, filling and excavation costs, and other associated improvement costs which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition.

Ledger

A group of accounts in which are recorded the financial transactions of a governmental unit or other organization. Also see General Ledger, Appropriation Ledger, Allotment Ledger.

Legal Services

Counseling services of a legal nature to the School District.

Levy

(Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

Liabilities

Debt or other legal obligations arising out of transactions in the past which are payable but not necessarily due. Encumbrances are not liabilities; they become liabilities when the services or materials for which the encumbrance was established have been rendered or received.

Liability Insurance

Expenditures for insurance coverage of the school system, or its officers, against losses resulting from judgments awarded against the system. Also recorded here are any expenditures (not judgments) made in lieu of liability insurance.

Library Books

Expenditures for regular or incidental purchases of school library books available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books.

Loans

See Bond, and Short-Term Loan.

M

Maintenance of Plant (Plant Repairs and Repair and Replacement of Equipment)

Those activities which are concerned with keeping the grounds, buildings, and equipment at a condition of completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

Maintenance Warehouse

A building used primarily for housing personnel and equipment engaged in activities concerned with the repair, upkeep of grounds, buildings, and equipment, or with the manufacture of equipment. This includes building facilities or carpenters, cabinet makers, machinists, mechanics, painters, plumbers, electricians, and groundskeepers.

Maintenance Personnel

An assignment to a staff member to perform the activities of a recognized craft or trade such as carpentry, masonry, plastering, painting, plumbing, steamfitting, sheetmetal work, glazing, and mechanical repairing.

Management

Those activities which have as their purpose the general direction, execution, and control of the affairs of an agency or an organizational unit within the agency.

Management Information System

A network of communication channels (voice, digital, etc.) that acquires, retrieves, and redistributes data used in managing the educational process and in supporting the individual and collective decisionmaking process.

Manager

See Director.

Matured Bonds Payable

Bonds which have reached or passed their maturity date but which remain unpaid.

Matured Interest Payable

Interest on bonds which has reached the maturity date but which remains unpaid.

Measurement

An act or process to determine the degree of quality or quantity by comparison to a standard or norm.

Membership

A pupil is a member of a class or school from the date he presents himself at the school and is placed on the current roll until he permanently leaves the class or school for one of the causes recognized as sufficient by the State. The date of permanent withdrawal should be the date on which it is officially known that the pupil has left school, and not necessarily the first day after the date of last attendance. Membership is obtained by adding the total original entries and the total reentries and subtracting the total withdrawals; it may also be obtained by adding the total number present and the total number absent.

Membership, Average Daily

See Average Daily Membership.

Memorandum Accounting

An informal record of a school system transaction that cannot be recorded under the regular financial accounts but for which a record is desired.

Middle/Junior High School

See School-Middle/Junior High.

Migrant Education

A program of instruction and services for those children who move periodically with their families from one school district to another in order that a parent or other member of the immediate family may secure seasonal employment.

Miscellaneous Expense

Expenditures for expenses not classified in other accounts. Systems are cautioned to use the account title only after all other attempts to classify have been exhausted.

Model

As used in this handbook, a representation made to be copied, followed, or imitated because of its feasibility, excellence, or worth.

Multi-Year Financial Plan (MYFP)

The MYFP presents in tabular form and, for a period of years, financial estimates of programs. These estimates should reflect the future financial impact of current decisions. The data in MYFP should be organized along the lines of the program structure.

N

Needs Assessment

The process of determining the discrepancies which exist between goals and current status and may determine priorities for their alleviation.

Net Expenditure

The actual outlay of money by the school system for some service or object after the deduction of any discounts, rebates, reimbursements, or revenue produced by the service or activity.

Net Income

In an enterprise fund, the balance remaining after deducting from the gross revenue for a given period all operating expenses and income deductions during the same period. See Revenue.

Noncategorical Aid

This is revenue from any or all sources which is not identifiable with specific expenditures, i.e., it is general fund revenue which loses its identity as it is expended for objects relating to many service areas.

Nonpublic School

A school established by an individual, institution, or agency other than the State, subdivisions of the State, or the Federal Government, which usually is supported primarily by other than public funds, and the operation of whose program rests with other than publicly elected or appointed officials.

Non-Resident Student

See Pupil, Non-Resident.

O

Object

An object of expenditure refers to the commodity or service obtained from a specific expenditure.

Object of Expenditure

As used in expenditure classification, "object" applies to the article purchased or the services obtained.

Objective

A desired outcome or process which can be identified with a performer and which can be measured within a given time frame and under specifiable conditions at a stated criterion level.

Objective, Product

One of the two major classifications of objectives. The outcome may be the production of a product (report, film, learning package, etc.) or a behavioral change (see behavioral objective).

Objective, Process

One of the two major classifications of objectives. The outcome is the performance of a process such as conduct a workshop, write a report, survey the public. (An instructional objective is in the process classification.)

Objective, System

An objective that reflects the expectations of the community regarding the learning that should result from school experience.

Objective, Educational Program

An objective stating what is to be learned as a result of participating in an educational program in broad areas of instruction such as mathematics, English, etc.

Objective, Course

An objective stating what is to be learned as a result of participating in an identified course (high school or departmental elementary school) or an identified area of instruction (nondepartmentalized or nongraded elementary school).

Objective, Program Change

A statement of the intent to change a program for the purpose of improving its effectiveness or efficiency. This statement includes a rationale, an explanation of the change to be made, the methods and procedures to be used, the program outcomes that will be affected, the methods and procedures to be used in evaluating the effect of the change on program outcomes, the resources required to accomplish the change, and the time it is to become operational.

Objective, Behavioral

An objective that relates to a change in learner behavior. The behavior may be covert, overt or attitudinal.

Objective, Performance

Same as Objective, Behavioral.

Objective, Instructional

Same as Objective, Behavioral.

Obligations

Amounts which the school system will be required to meet out of its resources, including both liabilities and encumbrances.

Office of the Principal

Pertains to directing and managing the school administration service area. It includes the activities performed by the Principal, Assistant Principals, and other assistants, in general supervision of all operations of the school, evaluation of the staff members of the school, assignment of duties to staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of the school system.

Office of the Superintendent

Pertains to the activities performed by the superintendent and such assistants as deputy, associate and assistant superintendents, in general direction and management of all affairs of the school system. It includes evaluation of, and assignment of duties to all staff members reporting to those in the General Administration Service Area.

Operation and Maintenance of Plant

Consists of activities involved with keeping the physical plant open and ready for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. This Service Area is applicable to individual schools as well as to a school system.

Overhead

Those elements of cost necessary in the production of an article or the performance of a service which are of such a nature that the amount applicable to the product or service cannot be determined accurately or readily. Usually they relate to those objects of expenditures which do not become an integral part of the finished product or service, such as rent, heat, light, supplies, management, supervision, and other similar items.

Overtime Salaries

Gross salary paid to employees for work performed in addition to the normal work period. The terms of such payment for overtime are a matter of State and local regulation and interpretation.

P

Payments in Lieu of Taxes

Payments made out of general revenues by a governmental unit to the school system in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the local school system on the same basis as other privately owned property or other tax base. It would include payment made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the governmental unit owning or responsible for the property.

Payments to Other Governmental Units

Pertains to conduit-type payments to school systems, municipalities, the State government, and the Federal government. This is to be distinguished from payments to another governmental unit for services, materials or other charges, the benefit of which accrues to the system or its enrolled pupils and should be recorded under the area of responsibility to which they relate. Examples of conduit-type payments are (1) tuition paid to another school system for special education classes, and (2) where a system serves as a distributing agency of funds belonging to another governmental unit. Examples of nonconduit payments would be (1) payment for computer services to a cooperative school agency, a municipality, or the State, which would be recorded under the Data Processing service area, and (2) payments to a municipality for service to its buildings and grounds department's trucks would be recorded in the school system's service area Care and Upkeep of Vehicles.

Payroll

A list of individual employees entitled to pay, with the amounts due to each for personal services rendered. Payments are also made for such payroll-associated costs as Federal income tax withholdings, retirement and social security.

Payroll Deductions and Withholding

Amounts deducted from employees' salaries for taxes required to be withheld and other purposes. Separate liability accounts should be used for each type of deduction.

Penalties and Interest on Taxes

Amount collected as penalties for the payment of taxes after the due date or dates, and the interest charged on delinquent taxes from the due date to the date of actual payment. A separate account for penalties and interest on each type of tax may be maintained.

Pension System

A retirement plan whereby persons leaving service in the educational system because of age, disability, or length of service receive payments from funds to which they have not contributed. See also, Retirement Fund System.

Personnel, Administrative

Personnel on the school payroll who are primarily engaged in activities which have as their purpose the regulation, direction, and control of the affairs of a school, or system-wide responsibility.

Personnel, Clerical

Personnel occupaying positions which have as their major responsibilities the preparing, transferring, transcribing, systematizing, or preserving of written communications and records. This also includes stock clerks and shipping clerks.

Personnel, Full-Time

School employees who occupy positions the duties of which require them to be on the job on school days, throughout the school year, at least the number of hours the schools in the system are in session.

Personnel, Guidance

Persons who have been assigned specific duties and school time to carry on recognized functions of the guidance programs in whole or in part. Classify here: counselors, deans, placement counselors, guidance specialists, and similar personnel. This refers to both certificated and noncertificated personnel.

Personnel, Health

Persons in the field of physical and mental health such as physicians, psychiatrists, school nurses, dentists, dental hygienists, psychiatric social workers, and therapists, whose services are directed primarily at individuals, although sometimes used for group activities.

Personnel, Instructional

Those who render direct and personal services which are in the nature of teaching. Included here are: teachers (including teachers of homebound), teacher aides, secretaries for teachers, special graders, substitute teachers and clerks serving teachers only. Attendance personnel, health personnel and clerical personnel should not be included as instructional personnel.

Personnel, Maintenance

Personnel on the school payroll who are primarily engaged in the repairing and upkeep of grounds, buildings, and equipment.

Personnel, Operational

Personnel on the school payroll who are primarily engaged in keeping the physical plant open and ready for use. Included are personnel engaged in cleaning, disinfecting, heating, moving furniture, caring for grounds, operating telephone switchboards, and other such work except repairing, which is repeated somewhat regularly: daily, weekly, monthly, or seasonally.

Personnel, Part-Time

Personnel who occupy positions the duties of which require less than full-time service. This includes those employed full-time for part of the school year, part-time for all of the school, and part-time for part of the school year. See also Personnel, Full-Time.

Personnel, Psychological

This term applies to psychologists and psychometrists. It does not apply to psyciatrists and psyciatric social workers; they are treated as health personnel.

Petty Cash

A sum of money set aside for the purpose of paying small obligations for which the issuance of a formal voucher and check would be too expensive and time consuming. Also, a sum of money, either in the form of currency or a special bank deposit, set aside for the purpose of making change or immediate payments of comparatively small amounts. See also Imprest System.

Physician

An assignment to a staff member who is a qualified medical doctor to perform medical or psychiatric service activities for the school system.

Planning

The selection or identification of the overall goals, priorities, and objectives and the formulation of various courses of action in terms of identification of needs and relative costs or benefits for the purpose of deciding on courses of action to be followed in working toward achieving these goals, priorities, and objectives.

Planning-Programming-Budgeting-Evaluation System

A structured procedure for determining policy in the allocation of resources for accomplishment of priority programs; it emphasizes long-range planning, analytic evaluative tools, and economic rationality in the setting of goals and objectives in the determination of programs.

Posting

The act of transferring to an account in a ledger the detailed or summarized data contained in the cash receipts book, check register, journal voucher, or similar books or documents of original entry.

Premium, Bond

See Bond Premium.

Premium on Bonds Sold

That portion of the sales price of bonds in excess of their par value. The premium represents an adjustment of the interest rate.

Prepaid Expenses

Expenses entered in the accounts for benefits not yet received. Prepaid expenses differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operation. Examples of prepaid expenses are prepaid rent, prepaid interest, and unexpired insurance premiums. An example of a deferred charge is unamortized discounts on bonds sold.

Primary Level

A distinct organization within an elementary school for pupils in the primary grades or years, usually grade 1 through grade 3 or the equivalent.

Principal of a School

The administrative head of a school (not school system) to whom has been delegated the major responsibility for the coordination and supervision of the activities of the school.

Principal of Bonds

The face value of bonds. See also Face Value.

Printing and Binding

Amounts paid for job printing and binding, usually following the specifications of the local education agency. This includes the design and printing of forms and posters as well as printing and binding local education agency publications. Preprinted standard forms purchased are not charged here, but are recorded under Supplies and Materials.

Printing, Publication, and Duplicating Services

Pertains to printing and publishing administrative publications such as annual reports, school directory, and manuals. It also includes providing centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices.

Productivity

A measurement of the degree to which an organization has produced (educational) goods or services of a specifiable quantity and/or quality efficiently and effectively.

Professional

A term denoting the level of personnel who have had extensive training in a particular line of work (usually a minimum of a bachelor's degree) and who perform activities regarded as professional by the laws and regulations established by the State or other professional requirements recognized by the State.

Professional and Technical Services

Services of individuals having extensive training in a particular line of work; persons with a high degree of skills acquired through special preparation. This includes such services as those provided by architects, auditors, dentists and doctors, consultants, lawyers, tax collectors, data processing service bureaus, and others.

Program

A series of interdependent, closely related services and/or activities progressing toward or contributing to a common objective or set of allied objectives.

Program Budget

The program budget in a PPBS is a statement of policy that relates costs to goals, objectives, and programs based upon a program structure classification. When the goals and objectives of a school district have been defined and the programs to meet these objectives have been documented, the estimated costs of these programs must be reported in the Program Budget.

Program Change Proposal

A proposal for additions, deletions or modifications to an approved budget change at times other than the preparation of the annual budget.

Program Costs

Costs which are incurred and allocated by programs rather than by organizations. Program costs should be those direct costs that are essential to maintain the program. See also Direct Costs.

Program Element

Each part of the operating program identified by a discrete program classification. The purpose for identifying a program element is to facilitate the process of quantifying the several characteristics (properties) of the element.

Program Structure

The hierarchial arrangement of programs, and programs and elements which represent the interrelationship of activities to goals and objectives. The program structure contains categories of activities with common outputs and objectives. It facilitates analytic comparisons of the costs and effectiveness of alternative programs; programs may cut across existing departments and agencies.

Programming

The development of programs to meet specified objectives, the analysis of alternative usages to accomplish the objective, and the identification of organizational units to carry out the program.

Property Insurance

All forms of insurance covering the loss of, or damage to, property of the local education agency from fire, theft, storm, or any other cause.

Proprietary Accounts

Those accounts which show actual financial conditions and operations such as actual assets, liabilities, reserves, surplus, revenues, and expenditures, as distinguished from budgetary accounts. See also Budgetary Accounts.

Proposed Accomplishment

A statement of a desired outcome within a specified period of time.

Prorating

The allocation of parts of a single expenditure to two or more different accounts in proportion to the benefits which the expenditure provides for the purpose or program area for which the accounts were established.

Psychologist

An assignment to a staff member to perform the professional activities of a psychologist in the service of the school system.

Public Information

Pertains to disseminating information for public consumption through news media about the condition and progress of education in the school system. It consists of such activities as making news releases, speaking to civic groups or other assemblies, and appearing on local radio and television programs to discuss school system programs.

Public Library

A library operated by publicly elected or appointed officials and open to the public. When the library is supported wholly or partially by a public school, the expense is charged to Community Services.

Public Relations

See Community Relations.

Public School

A school operated by publicly elected or appointed school officials in which the program and activities are under the control of these officials and which is supported primarily by public funds.

Public Utility Services

Expenditures for services usually provided by public utilities such as Water, Sewerage, Electricity, Gas, and Garbage. This includes those same services whether the utility company be public or private. Costs for telephone and telegraph are not charged here, but are recorded under Communication.

Pupil Accounting

Pertains to collecting and organizing pupil data for the school system, maintaining continuing census, and preparing statistical reports.

Pupil Activity Fund

Used to record financial transactions related to school-sponsored pupil activities and interscholastic activities. These activities are supported in whole or in part by income from pupils, gate receipts, and other fund-raising activities. Support may be provided by local taxation.

Pupil, Homebound

A pupil who is unable to attend classes and for whom instruction is provided at home by a teacher.

Pupil, Nonresident, of School System

A pupil who resides outside the school system.

Pupil, Nonresident, of Attendance Area

A pupil who resides outside the geographic area normally served by the school he attends.

Pupil, Nontuition

A pupil, usually a resident of the school system, for whom no tuition is paid.

Pupil Organization Membership (Student Body)

A school organization for pupils which they may join. Membership usually grants the pupil certain privileges such as the right to be admitted to dances or athletic contests without charge or at a reduced rate.

Pupil, Partial-Tuition

A pupil for whom tuition is paid, but less than the usual amount.

Pupil, Part-Time

A pupil who is carrying less than a full course load as determined by the State or the local school system.

Pupil Services

Consists of those activities other than teaching which assist pupils in their learning experiences. This Service Area is applicable to both individual schools and school systems.

Pupil, Resident, of School District

A pupil who resides within the school district.

Pupil, Resident, of an Institution

A pupil who, while school is in session, resides in an institution (such as a residential school or a residential child-caring institution) rather than in a private home.

Pupil, Resident, of Attendance Area

A pupil who resides within the geographic area normally served by the school he attends.

Pupil, Transfer

A pupil who severs his connections with a class, grade, or school in order to transfer to another class, grade, or school. This includes pupils who transfer or are promoted from an elementary school to a secondary school or from a junior high school to a senior high school.

Pupil Transportation Services

Consists of those activities involved with the conveyance of pupils to and from school activities, as provided by State law. Includes trips between home and school, or trips to school activities. This Service Area is applicable to both school and school systems.

Pupil, Transported

As used in this Handbook, a pupil is transported to and from school at public expense.

Pupil, Tuition

A pupil for whom tuition is paid.

Pupil, Unclassified Elementary

An elementary school pupil who is not classified according to grade.

Purchase Order

A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Purchased Services

See Contracted Services.

Purchasing

Acquiring supplies, equipment, materials, and services used in school or school system operation.

Purchasing Clerk

A staff member assigned to perform activities in connection with acquiring property supplies, and materials for the school system.

R

Real Property

Land improvements to site, and buildings.

Rebates

See Refund.

Receipts, Nonrevenue

Amounts received which either incur an obligation that must be met at some future date or change the form of an asset from property to cash and therefore decrease the amount and value of school property. Money received from loans, sale of bonds, sale of property purchased from capital funds, and proceeds from insurance adjustments constitute most of the nonrevenue receipts.

Receipts, Revenue

Additions to assets which do not incur an obligation that must be met at some future date and do not represent exchanges of property for money.

Record Management, Pupils

Maintaining records and files on pupils. It includes file updating and record retention.

Records

Written statements of information which are made by a person, unit or organization for the use of that person, unit, or organization.

Recruitment and Placement

Employing and assigning personnel for the school system.

Redemption of Principal

Expenditures from current funds to retire serial bonds, long-term loans of more than five years, and short-term loans of less than five years.

Refund

Amount paid back or credit allowed because of an over-collection or on account of the return of an object sold to pay back or allow credit for an amount because of an over-collection or because of the return of an object sold; to provide for the payment of a loan through cash or credit secured by a new loan.

Refunding Bonds

Bonds issued to pay off bonds already outstanding.

Refund of Prior Year's Expenditures

Money received in refund of an expenditure made to a prior fiscal year's budget. A refund of an expenditure made in the same fiscal year's budget may be recorded in the appropriate expenditure account as a reduction of the expenditure.

Register

A record for the consecutive entry of a certain class of events, documents, or transactions, with a proper notation of all of the required particulars. The form of register for accounting purposes varies from a one column to a multi-columnar sheet of special design whereon the entries are distributed, summarized, and aggregated usually for convenient posting to the accounts.

Regular School Transportation

Transportation of pupils attending regular school. Separate accounts may be maintained for transportation fees received from patrons, and for transportation fees received from other school systems.

Regular School Tuition

Tuition for resident and nonresident pupils attending the regular schools in the system. Separate accounts may be maintained for tuition received from patrons, and for tuition received from other school systems.

Regular Salaries

Full-time, part-time, and prorated portions of the gross salary costs for work performed by employees of the school system who are considered to be in positions of a permanent nature.

Reimbursement

Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit, or department, or for an individual, firm, or corporation.

Remodeling

Any major permanent structural improvement to a building. It includes changes of partitions, roof structure, or walls. Repairs are not included here but are included under maintenance.

Rentals Received

Money received from the rental of school property, real or personal.

Rentals Expended

Expenditures for the lease or rental of land, buildings, and equipment for the temporary or long-range use of the local education agency. This includes bus and other vehicle rental when operated by local education agency personnel, lease of data processing equipment, lease-purchase arrangements, and similar rental agreements.

Repairs

The restoration of a given piece of equipment, of a given building, or of grounds. See also Maintenance of Plant.

Repairs and Maintenance Service

Repairs and maintenance service not provided directly by local education agency personnel. This includes contracts and agreements covering the upkeep of grounds, buildings, and equipment. Costs for new construction, renovating and remodeling are not charged here, but are recorded under Capital Outlay.

Replacement of Equipment

A complete unit of equipment purchased to take the place of another complete unit of equipment which is to be sold, scrapped, or written off the records, and serving the same purpose as the replaced unit in the same way.

Reports

Written statements of information which are made by a person, unit, or organization for the use of some other person, unit, or organization.

Requisition

A written demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services.

Research

Systematic study and investigation in some field of knowledge, undertaken to establish facts or principles.

Research, Planning, Development, and Evaluation

Consist of the activities involved with conducting and managing research, planning, development, and evaluation functions for the school system.

Reserve for Encumbrances

The segregation of a portion of a fund balance to provide for unliquidated encumbrances.

Reserve for Inventory

The segregation of a portion of a fund balance to indicate those assets equal to the amount of inventories of supplies and inventories on hand.

Reserve for "A" (Special Purposes)

A portion of a fund balance to indicate that assets equal to the amount of the reserve are segregated for the named special purpose.

Resident Student

A student whose legal residence is within the geographic area served by a specified school, LEA, or institution.

Restricted Grants-In-Aid

Revenues received as grants by the school system which must be used for a categorical or specific purpose. If such money is not completely used by the school system, it usually must be returned to the government unit. Separate accounts may be maintained for general source grant-in-aid which is not related to specific revenue sources of the governmental unit, and for those assigned to specific source of revenues as appropriate.

Retirement Fund System

A plan whereby a fund of money, built up through contributions from participants and other sources, is used to make regular payments to those who retire from service in the educational system by reason of age, disability, or length of service. See also Pension Systems.

Revenues

For those revenues which are recorded on the accrual basis (q.v.), this term designates additions to assets which: (a) do not increase any liability; (b) do not represent the recovery of an expenditure; (c) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets; and (d) do not represent contributions of fund capital in Enterprise and Intragovernmental Service Funds. The same definition applies to those cases where revenues are recorded on the modified accrual or cash basis, except that additions would be partially or entirely to cash.

Revenues Collected in Advance

A liability account which represents revenues collected before they become due.

Revenue Receipts

See Receipts, Revenue.

Revolving Fund

See Fund, Revolving.

S

Salary

The total amount regularly paid or stipulated to be paid to an individual, before deductions, for personal services rendered while on the payroll of the school system. Payments for sabbatical leave are also considered as salary.

Sale of Fixed Assets

Proceeds from the sale of school property. Separate accounts may be maintained for sale of real property and for sale of equipment.

Sales and Use Tax

Taxes imposed upon the sale and consumption of goods and services. It can be imposed upon the sale and consumption either as a general tax on the retail price of all goods and/or services sold within the school system jurisdiction with few or limited exemptions, or as a tax upon the sale or consumption of selected goods and services. Separate accounts may be maintained for general sales tax and for selective sales taxes.

Sales of Bonds

Proceeds from the sales of bonds, except that if bonds are sold at a premium, only those proceeds representing the par value of the bonds would be included. The proceeds from the sale of bonds constitute a revenue of the Capital Projects Fund but not of the school system as a whole.

School

A division of the school system consisting of a group of pupils composed of one or more grade groups, organized as one unit with one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings. More than one school may be housed in one school plant, as is the case when the elementary and secondary programs are housed in the same school plant.

School Administration

Consists of those activities which have overall administrative responsibility for a single school.

School Bus

A vehicle used for the transportation of students meeting the standards established by the State.

School District

This term is used synonymously with the term "administrative unit, local basic." See also Administrative Unit, Local Basic; School; and School System.

School, Elementary

A school classified as elementary by State and local practice and composed of any span of grades not above grade eight. In this handbook this term includes kindergartens and nursery schools if they are under the control of the local board of education.

School, Junior High

A separately organized and administered secondary school intermediate between the elementary and senior high schools, usually including grades 7, 8, and 9 (in a 6-3-3 plan) or grades 7 and 8 (in a 6-2-4 plan).

School, Junior-Senior High

A secondary school organized on a junior-senior basis and administered under one head as one unit. This includes secondary school organized on a two-year junior and a four-year senior high school plan, a three-year junior and a three-year senior high school plan, and any other plan based on a junior-senior organization.

School, Middle/Junior High

A separately organized and administered school usually beginning with grade 6 or 7 or its equivalent and including at least two grades or years. Most middle schools presume, in ultimate plan if not in present reality, a four-year high school for the grades or years which follow, as in a 4-4-4 plan or a 5-3-4 plan.

School, Nursery

A beginning group or class that is organized to provide educational experiences for children for the year immediately preceding the kindergarten and conducted during the regular school year. These groups are sometimes called "preschool groups," "child care centers," or "cooperative nursery schools."

School Plant

The site, buildings, and fixed equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities.

School, Nonpublic

A school established by an agency other than the State or its subdivisions which is primarily supported by other than public funds, and the operation of whose program rests with other than publicly elected or appointed officials.

School, Public

See Public School.

School, Regular 4-Year High

A 4-year high school immediately following elementary school in an 8-4 plan or, in some instances, 7-4 plan. This does not include vocational or trade high schools. See also School, Vocational.

School, Secondary

In this handbook a secondary school comprises any span of grades beginning with the next grade following the elementary school and ending with or below grade 12, including junior high schools, the different types of high schools, and vocational or trade high schools.

School, Senior High

A school offering the final years of high school work necessary for graduation; invariably preceded by a junior high school in the same system.

School Site

The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walks, plantings, play courts, and playfields.

School, Summer

The name usually applied to the school session carried on during the period between the end of the regular school term and the beginning of the next regular school term.

School System

See Administrative Unit, Local Basic.

School Term

A prescribed span of time when school is open and the pupils are under the guidance and direction of teachers. See also Term.

School, Twelve Months

A year-round school program established in a school district whereby all or part of the students are in attendance.

Securities

Bonds, notes, mortgages, or other forms of negotiable or non-negotiable instruments.

Serial Bonds

Issues redeemable by installments.

Shared Revenue

Revenue which is levied by one governmental unit but shared, usually in proportion to the amount collected, with another unit of government or class of governments.

Short-Term Loan

A loan payable in the same fiscal year in which the money was borrowed.

Sinking Fund

See Fund, Sinking.

Social Work

Pertains to the prevention or solution of the personal, social, and emotional problems of pupils which involve family, school, and community relationships and which have a bearing upon the quality of the school work of pupils. It includes diagnosing the problems of pupils arising out of the home, school, or community; casework services for the child, parent, or both; interpreting problems of pupils for other staff members; and promoting modification of the circumstances surrounding the individual pupil.

Social Worker

A staff member assigned to perform the professional activities of assisting in the prevention of or solution to the personal, social, and emotional problems of individuals which involve such relationships as those of the family, school, and community.

Source of Funds

This dimension identifies the expenditure with the source of revenue, i.e., Local, Intermediate, State, Federal, and Other to differentiate categorical aid expenditures from noncategorical expenditures.

Special Assessments

See Assessments, Special.

Special Cost Centers

A dimension for accumulating additional details on costs of a segment of an existing cost care center or for accumulating costs of a temporary program, or project for evaluative purposes. See also Cost Center.

Special Education

Consists of direct instructional activities designed primarily to deal with the following pupil exceptionalities: (1) Physically handicapped; (2) Emotionally and/or socially handicapped; (3) Culturally handicapped including compensatory education; (4) Mentally Retarded; (5) Mentally gifted and talented; and, (6) With learning disabilities. The Special Education Services Area includes Preprimary, Elementary, Secondary, or Adult/Continuing Education.

Special Revenue Fund

See Fund, Special Revenue.

Staff Accounting

Pertains to services rendered in connection with the systematic recording, filing, and storing of information related to staff members employed by the school system.

Staff Services

The activities concerned with recruiting, accounting, placing, transferring, and training staff employed by a school system.

Standard

A criterion establishing a level of achievement.

State Aid for Education

Any grant made by a State government for the support of education. See also Grant, Public.

Statistical Services

Services concerned with collecting, organizing, summarizing, analyzing, and disseminating educational data pertinent to various educational interests, including pupils, staff, instruction, facilities, and finance.

Stores

Supplies, materials and equipment in store rooms subject to requisition.

Stores Handler

An assignment to a staff member to perform the activities of receiving, storing, and dispensing school supplies, materials, and equipment.

Student-Body Activities

Direct and personal services for public school pupils, such as interscholastic athletics, entertainments, publications, clubs, band, and orchestra, that are managed or operated by the student body under the guidance and direction of adults, and are not part of the regular instructional program. See Cocurricular Activities.

Subject Matter Area

A Subject Matter Area is a grouping of related subjects or units of subject matter under a heading such as language arts (English), foreign languages, art, music, natural sciences, industrial arts, home economics, agriculture, business, physical education, and trades and industrial occupations.

Subsidiary Accounts

Related accounts which support in detail the summaries recorded in a controlling account.

Summer School

See School, Summer.

Summer School Tuition

Money received as tuition for pupils attending summer school classes. Separate accounts may be maintained for tuition received for residents, and for tuition received for nonresidents.

Supervisor of Instruction

An individual assigned to guide the instructional processes in a general way.

Supply

Consumable material used in the operation of a local education agency, including freight and cartage. See list of supplies and criteria for determining whether or not an item is supply or equipment in Appendix A.

Support Services

A program that exists in a school system to support the entire system or one or more of the systems' components. Examples are planning, evaluation, data processing, fiscal services, etc.

Surety Bond

A written promise to pay damages or to indemnify against losses caused by the part or parties named in the document, through nonperformance or through defalcation; for example, a surety bond given by a contractor or by an official handling cash or securities.

System

A system is the product or result of the application of a system approach--the operating vehicle which "works the plan," implements the management plan and produces the product. The system is the sum total of the parts (functions) working independently and together to achieve the specified objectives.

System Analysis

A process involving the search for alternatives and an evaluation of alternatives which are relevant to defined objectives, based on judgment, and wherever possible, on quantitative methods.

System Approach

A formal, logical process or method for planning, designing, producing and implementing and evaluating a system; a problem-solving process through which feasible management and curriculum plans are developed.

Systemwide

Activities which extend or apply to all of the schools in the school system or to all of the schools in the school system where the activities apply.

T

Tangible Property

(1) The worth of tangible assets such as plant and equipment, and of current assets: going-concern value of assets other than intangible. (2) That part of the value of a business enterprise which can be imputed to its tangible assets.

Task

The smallest unit of work to be undertaken in pursuit of a goal or objective.

Tax Assessment and Collection

Activities connected with assigning and recording equitable values to real and personal property, assigning a dollars yield per thousand dollars.

Tax Liens Receivable

Legal claims against property which have been exercised because of nonpayment of delinquent taxes, interest, and penalties. The account includes delinquent taxes, interest and penalties receivable up to the date the lien becomes effective plus the cost of holding the sale.

Taxes

Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

Taxes Levied for Other Governmental Units

Taxes levied by a governmental unit as agent for another governmental unit, and which are to be collected, held in trust, and disbursed to the proper unit. They consist of both current and delinquent taxes and may also include tax liens. No allowance for estimated uncollectible taxes is set up against these taxes because the school system is usually liable only for the amount actually collected. It is recommended that separate accounts be maintained for each receivable.

Taxes Receivable

The uncollected portion of taxes which a school system or governmental unit has levied and which has become due, including any interest or penalties which may be accrued. Separate accounts may be maintained on the basis of tax roll year and/or current and delinquent taxes.

Teacher

An assignment to a staff member to instruct pupils. The assignment may be in course or noncourse instructional situations.

Teaching Aide

A person who performs activities of a nature which are not classified as professional education, but which assist a staff member to perform professional educational teaching assignments.

Teaching Assistant

A person who performs activities auxiliary to classroom instruction under the direction of a teacher. The person may be a student-teacher, parent, or pupil.

Technical Education

Technical Education is concerned with that body of knowledge organized in a planned sequence of classroom and/or laboratory experiences to prepare pupils for a cluster of job opportunities in a specialized field of technology.

Temporary Salaries

Full-time, part-time and prorated portions of the gross salary costs for work by employees of the school system who are hired on a temporary or substitute basis.

Term

A prescribed span of time when school is open and the pupils are under the guidance and direction of teachers. A term may be described as a semester, quarter, etc.

Testing Technician

An assignment to a staff member consisting principally of the activities of administering educational and psychological tests.

Therapist

An assignment to a staff member to perform activities involving occupational or physical methods of treatment and rehabilitation other than the use of drugs or surgery.

Total Days Attendance

The sum of the days present (actually attended) of all pupils when school was actually in session during the year. Only days on which the pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session. See also Day in Session and Day of Attendance.

Total Days Membership

The sum of the days present and absent of all pupils when school was actually in session during the year. Only days on which the pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session. See also Day in Session and Day of Attendance.

Trade Discount

An allowance usually varying in percentage with volume of transactions, made to those engaged in certain businesses and allowable irrespective of the time when the account is paid. The term should not be confused with "cash discount."

Transfer from Other Funds

Money received unconditionally from another fund without expectation of repayment. Such monies are revenues of the receiving fund, but not of the school system as a whole. Separate accounts may be maintained for specific funds.

Transfers Between Funds

See Interfund Transfers.

Transportation Fees

Money received for transportation of pupils.

Travel Expenses

Costs for transportation, meals, hotel, and other expenses associated with traveling on business for the local education agency. Payments for Per Diem in lieu of reimbursements for subsistence (room and board) also are charged here.

Trial Balance

A list of the balances of the accounts in a ledger kept by double entry, with the debit and credit balances shown in separate columns. If the totals of the debit and credit columns are equal or their net balance agrees with a controlling account, the ledger from which the figures are taken is said to be "in balance."

Trust and Agency Funds

Used to account for money and property held in trust by a school system for individuals, government entities or nonpublic organizations. A Trust Fund is usually in existence over a longer period of time than an Agency Fund. Primarily, Agency Funds function as a clearing mechanism for cash resources collected by the school system, held for a short period, and then disbursed to authorized recipients.

Tuition Expended

Expenditures to reimburse other educational agencies for services rendered to students residing in the legal boundaries described for the paying local education agencies, both within and outside the State of the paying local education agency.

Tuition Received

Money received from pupils, their parents, welfare agencies or other school systems for education provided in the schools of the system.

U

Unamortized Discounts on Investments

The excess of the face value of securities over the amount paid for them which has not yet been written off.

Unamortized Premiums on Bonds Sold

An account which represents that portion of the excess of bond proceeds over par value and which remains to be amortized over the remaining life of such bonds.

Unamortized Premiums on Investments

The excess of the amount paid for securities over the face value which has not yet been amortized. Use of this account is normally restricted to long-term investments.

Unappropriated Fund Balance

That portion of the Fund Balance which is not segregated for specific purposes.

Unencumbered Balance of Appropriation

That portion of an appropriation not yet expended or encumbered; the balance remaining after deducting from the appropriation the accumulated expenditures and outstanding encumbrances.

Unexpended Balance of Appropriation

That portion of an appropriation which has not been expended; the balance remaining after deducting from the appropriation the accumulated expenditures.

Unit Cost

Expenditures for a function, activity, or service divided by the total number of units for which the function, activity, or service was provided.

Unliquidated Encumbrances

Encumbrances outstanding. See also Encumbrances.

Unrestricted Grants-In-Aid

Revenues received as grants by the school system which can be used for any legal purpose desired by the school system without restriction.

V

Vehicle Operator

A person who drives a vehicle such as a bus, truck, or automobile used in the service of the school system.

Vehicle, Privately Owned

A vehicle not owned by a public body.

Vehicle Servicing and Maintenance

Pertains to maintaining vehicles in as nearly new condition and original efficiency as possible. It includes repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling, preventive maintenance, and inspection of vehicles for safety.

Visiting Teacher (Home-School Counselor)

A person who visits pupils and parents in the home assisting the school and the home in solving the personal adjustment problems of pupils.

Vocational and/or Technical School

A school which is separately organized under the direction and management of an administrator (such as a principal) for the primary purpose of offering education and training in one or more semiskilled, skilled, or technical occupations.

Voucher

A document which authorizes the payment of money and usually indicates the accounts to be charged.

Voucher System

A system which calls for the preparation of vouchers for transactions involving payments and for the recording of such vouchers in a special book of original entry known as a voucher register in the order in which payment is approved.

Vouchers Payable

Liabilities for goods and services received as evidenced by vouchers which have been pre-audited and approved for payment but which have not been paid.

W

Warehouse Inventory Adjustment

Amounts reflected as a result of an audit or count of items held in a store or warehouse inventory.

Warehousing and Distribution

Pertains to the operation of the activities of receiving, storing, and distributing supplies, equipment, materials, and mail.

Warrant

A written order drawn by the school board or its authorized officer directing the appropriate governmental treasurer to pay a specified amount to a designated payee.

Warrant Interest

Interest paid on warrants.

Warrants Payable

The total amount of unpaid warrants.

Welfare Activities

Pertains to providing for personal needs of indigent persons, when such aid is restricted to indigent persons, and for providing services in connection with disaster relief.

Withholding

An amount deducted from a salary or wage payment specified by law or regulation.

Work Order

A written order authorizing and directing the performance of a certain task, issued to the person who is to direct the work. Among the information shown on the order are the nature and location of the job, specifications of the work to be performed, and a job number which is referred to in reporting the amount of labor, materials, and equipment used.

Working Capital Fund

See Intragovernmental Service Fund.